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ABSTRACT

The purpose of this study was to determine the cost relationships among the educational programs in Tennessee prior to the implementation of Tennessee's weighted pupil formula (1976-77) and to examine expenditure patterns for the first year of the actual operation of the formula (1977-78). All mandated programs were examined as well as additional program areas. Data from the analysis will allow evaluation of the present cost indices as well as of the program structure. The report contains a brief review of cost analysis studies, an analysis of program costs in Tennessee, and the implications and recommendations for program funding in Tennessee. In examining the costs of program areas, 28 school districts were selected. A range of factors influencing district costs was used in this sample. The factors include local wealth, expenditure per student in average daily attendance, average daily attendance, population, rural/urban representation, and geographical distribution. A table of cost-related data is included for each district. (Author/IRT)

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COST OF EDUCATIONAL PROGRAMS

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FOREWORD

This report is the product of one in a series of studies initiated by the Tennessee School Finance Equity Study Project as part of a detailed review of the State's program for financing the public schools, kindergarten through grade twelve. It presents an analysis of the cost relationships among educational programs funded through the Tennessee Foundation Program established under the Tennessee Education Finance Act of 1977.

The analysis includes data from a 28 district selected sample collected for 1976-77, the year prior to implementation of the weighted pupil method of distributing funds for public school districts, and for 1977-78, the first year following this implementation.

The approach of collecting data from the 28 school district sample was utilized because the present accounting-reporting system does not adequately segregate the costs of the various educational programs funded by the State. It should be noted, however, that Tennessee has in other respects one of the most modern double-entry financial accounting systems in the Nation and is developing and will soon have a fully adequate program accounting capability.

This report represents a part of a larger body of knowledge gathered by the Study Project so that viable alternatives can be examined and considered upon their merits. This study along with others conducted for the School Finance Equity Study Project is funded by the U.S. Office of Education, Department of Health, Education and Welfare, under Section 842 of P.L. 93-380. The opinions, conclusions and recommendations expressed do

not necessarily reflect the position or policy of the U.S. Office of Education or of the State Department of Education or the Joint Legislative Committee on Elementary/Secondary School Finance who are cooperating in sponsoring the overall study.

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Reliability of a cost analysis study is highly dependent upon accurate and precise data collection. A number of individuals contributed to this effort in Tennessee. The researchers would like to acknowledge the Tennessee State Department of Education Office of Fiscal Services Field Staff for conducting and the School Finance Study Project Staff for coordinating the collection of data for the study. The cooperation and assistance of the twenty-eight sample school districts were invaluable in collecting the detailed and thorough expenditure data required for the analysis of each program area.

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SECTION I

INTRODUCTION

Providing an adequate educational program for all pupils has become a primary concern of policy makers. It is generally recognized that an adequate program cannot be defined merely as the allocation of equal dollars per pupil. Because of the wide variation in pupil needs, adequate funds for one child may not be sufficient to provide for the needs of another child. In attempting to achieve this goal of an adequate education or equal educational opportunity, states have employed a number of funding mechanisms. Most often the programs provided to meet pupil needs, such as vocational education and special education, have been funded through various categorical methods outside of the basic funding formula. In recent years though a number of states have considered and adopted "weighted pupil formulas" in which all pupil allocations are related to a per pupil basic program allocation. Approximately twenty states now utilize some form of weighting in their allocations. The methods used range from the weighting of the high school program only in one state through the weighting of twenty-six different programs in another state. The weighted pupil formula allows the flexibility needed for local school districts to recognize the needs of their varied pupil populations and thereby enables them to provide an adequate educational program for all pupils.

In the Tennessee Education Finance Act of 1977 the weighted pupil method was adopted for distributing funds to the public school districts

of Tennessee. The program structure and cost indices specified in the Act for 1977-78 and as adopted by the State Board of Education for 1978-79 are as follows:

Regular Academic	1977-78	1978-79
Grades K-3	1.20	1.245
Grades 4-6	1.00	1.00*
Grades 7-8	1.10	1.10
Grade 9	1.20	1.20
Grades 10-12	1.30	1.30
Vocational Education		
Agriculture	2.62	2.62
Consumer and Homemaking, Health	2.10	2.10
Trade and Industrial	2.48	2.48
Related Trade and Industrial	1.84	1.84
Office and Distributive Education	2.04	2.04
Special Education		
Identified and Served	1.07**	1.152**

Tennessee joins Florida, New Mexico, and Utah in adopting a rather extensive program structure.

Administration of a weighted pupil formula requires periodic review and analysis. The most frequent caveat issued is the necessity to monitor closely the cost indices and program structure to ensure that the formula continues to meet the current pupil needs. The purpose of this study was to determine the cost relationship among the educational programs in Tennessee prior to the implementation of the formula (1976-77) and to examine expenditure patterns for the first year of the actual operation of the formula (1977-78). Analysis of expenditure data for both years will enable the state policy makers to more thoroughly evaluate the appropriate-

*For 1979-80 grade 4 has been given a cost index of 1.10.
**This index represents an add-on cost to the regular academic program.

ness and sufficiency of the established cost factors. All mandated programs were examined as well as additional program areas. Data from the analysis will allow evaluation of the present cost indices as well as the program structure.

The following sections of this report contain: (1) a brief review of cost analysis studies, (2) the analysis of program costs in Tennessee, and (3) implications and recommendations for program funding in Tennessee.

SECTION II

REVIEW OF COST ANALYSIS STUDIES

Interest in the weighted pupil formula has resulted in a number of studies in which the cost relationship among program areas has been investigated. The findings of these studies have been invaluable for those states adopting or adjusting program cost indices. Although the methodology may differ among the studies, an expected range can be ascertained for policy formulation.

The pioneer cost analysis study was conducted under the auspices of the National Educational Finance Project by Rossmiller, Hale, and Frohreich to determine the relationship among the regular academic program and special education programs for selected school districts in five states.[1] The researchers adopted the cost index as the most appropriate method of expressing the cost relationship among these programs. With the regular program representing 1.00, a child in a special program with an index of 2.0 consumed twice the resources as the child in the regular program. The methodology employed by these researchers was utilized in many later studies.

Procedures Employed in Cost Analysis Studies[2]

An analysis of program costs or instructional costs necessitates the identification of expenditure components which accurately reflect the inputs

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[1]Richard A. Rossmiller, James A. Hale, and Lloyd Frohreich, Educational Programs for Exceptional Children: Resource Configuration and Costs (Madison, Wis.: NEFP, 1970).

[2]N. H. Cambron, "A Model for the Cost Analysis of Alternative Delivery System for Exceptional Child Education Programs" (Ph.D. diss., University of Florida, 1976).

required to support a particular program or activity. These expenditures often involve several programs as well as indirect costs which must be prorated among programs or areas. Varied expenditure components and methods of proration have been employed in computing program costs. This section focuses on procedures employed to arrive at program costs in selected cost analysis studies.

Rossmiller, Hale, and Frohreich[3] in their nationwide study utilized six broad expenditure categories to determine the current operation cost: (1) management (administration and clerical and secretarial); (2) instruction (teachers and teacher aides); (3) instructional support (supplies and equipment, guidance and counseling, and other); (4) institutional operations (operation and maintenance, fringe benefits, and other); (5) services (health and food); and (6) transportation (cost per pupil in average daily membership).

In allocating indirect costs, the assumption was made that the cost per pupil in regular and exceptional programs was the same unless additional expenditures were reported for the exceptional programs. Rather than prorate operation and maintenance on a per pupil basis, a method was derived based on amount of space provided per pupil. To arrive at the per pupil cost for operation and maintenance the total enrollment of the school district was divided into the total cost reported for operation and maintenance. Thirty square feet were allocated to each pupil in the regular program. In order to determine the per pupil cost in exceptional programs,

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[3]Rossmiller, Hale, and Frohreich, Educational Programs for Exceptional Children, p. 256.

the number of square feet occupied by exceptional pu[illegible] was divided by 30 to arrive at an index. This index was then multiplied by the per pupil cost computed above. In addition to calculating the current operation cost, costs of transportation per pupil transported, capital outlay per average daily membership (ADM), and debt service per ADM were reported. These costs, however, were not included in the per pupil cost figures for the various programs but noted as additional information.

The Rossmiller et al. methodology was adopted or adapted in many later studies. Among these studies were Rossmiller and Moran's studies in Kentucky[4] and South Dakota,[5] Singletary's[6] special education study in Florida, and Clemmons'[7] special education study in Minnesota.

McLure[8] analyzed the costs of educational programs in the elementary and secondary schools of Florida. This analysis was limited to current operating expenditures; transportation, food service, capital outlay, and textbooks were not included. Accounting records in Florida were not

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[4]Richard Rossmiller and Thomas Moran, "Variations in Educational Program Costs," Financing the Public Schools of Kentucky (Gainesville, FL: NEFP, 1973).

[5]Richard Rossmiller and Thomas Moran, "Cost Indices for Educational Programs in South Dakota," Financing the Public Schools of South Dakota (Gainesville, FL: NEFP, 1973).

[6]Ernest Singletary, "An Analysis of Cost Indices Among Selected Public School Programs for the Educable Mentally Retarded in Florida," (Doctoral diss., University of Florida, 1973).

[7]A. L. Clemmons, "An Assessment of Cost Variations in Selected Exemplary Special Education Programs in Six Selected Minnesota School Districts" (Doctoral diss., University of New Mexico, 1974).

[8]William P. McLure, "Dimensions of Educational Need and Program Cost Differentials," Financing the Public Schools of Florida (Gainesville, FL: NEFP, 1973).

maintained on a program basis. In order to prorate costs, expenditures were divided into four groups: salaries of teachers, salaries of aides, salaries of nonteaching professional supportive staff, and nonsalary expenses. The nonsalary expenses were prorated on a per teacher basis.

The Texas Education Agency conducted a study to collect cost differential data in all educational programs for a sample of forty-one school districts in Texas.[9] The data collected included the following cost categories: (1) general administration payroll costs, (2) campus administration payroll costs, (3) counseling service payroll costs, (4) library administration payroll costs, (5) instructional administration payroll costs, (6) instructional payroll costs, (7) attendance service payroll costs, (8) health service payroll costs, (9) other administrative costs, (10) other instructional costs, and (11) other maintenance and operation costs.[10] Costs excluded from the study were transportation, food service, community service, student body activities, debt service and capital outlay. The study was further delimited to include only costs paid from state and local funds and data collectible from state-level sources.

After the data were collected, an effort was made, using state records, to identify expenditures which could be directly attributed to individual programs or general programs. In most cases the direct expenditures were from salaries. Direct costs which could not be charged to an

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[9]Texas Education Agency, Educational Program Cost Differentials in Texas (Austin, Texas: Texas Education Agency, 1975).

[10]Ibid., p. 8.

individual program were prorated to a general program area, i.e., special education, on the basis of FTE teachers or FTE students.

Indirect cost was determined by subtracting direct costs to individual programs and general programs from the total cost determined for the cost category (general administration payroll costs, instructional payroll costs and so forth). The costs remaining were prorated on an FTE student basis except for the categories of general administration payroll costs, campus administration payroll costs, and instructional administration payroll costs which were based on FTE teachers.

McLure analyzed per pupil cost in twenty-two special education programs, kindergarten, prekindergarten, vocational education programs, elementary school, and high school in twenty-three Illinois districts for fiscal year 1973-74.[11] Only operating costs classified under instruction were used in calculating per pupil costs. The cost components identified for instruction were as follows: (1) teachers (salaries), (2) academic supportive staff (administrators, counselors, therapists, social workers), and (3) auxiliary services (clerks, custodians, supplies).[12] The categories of public service (transportation, food service, health, and so forth) and capital outlay were excluded. These areas were not included because of their indirect relationship to instructional costs. Costs which could be identified with programs were assigned as direct costs with the remaining costs being prorated on a per teacher basis (supportive staff and auxiliary service costs).

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[11] William McLure, R. A. Burnham, R. A. Henderson, Special Education: Needs, Costs, Methods of Financing (Urbana-Champaign: University of Illinois, 1975).

[12] Ibid., p. 12.

The Institute for Educational Finance conducted a study in which vocational education and adult education course costs were determined for twenty-four Florida school districts for fiscal year 1973-74.[13] The analysis of expenditures was limited to current operating expenditures and capital outlay with transportation and food service excluded. Financial data were obtained from the following expenditure accounts: (1) Administration (system wide), (2) instruction (salaries of teachers, principals, and support personnel; textbooks; supplies; library books; contracted services; and other instructional expenses), (3) operation of plant, (4) auxiliary services, (attendance and health), (5) fixed charges (insurance, employee retirement, and others), (6) community services and non-program schools, and (7) capital outlay.

Salaries were the only expenditures identified as a direct cost and allocated on a program or course FTE pupil basis. If salaries could not be identified or allocated directly to a program or course, they were prorated as all other expenditures in the above list on the basis of total FTE pupils in the district.

An effort was made to recognize capital outlay in the Institute study. Costs were computed with and without an equipment replacement cost per FTE pupil. The depreciation amount used had been determined by the Florida Division of Vocational, Technical and Adult Education by (1) determining cost of equipment needed in courses and dividing by estimated useful life and (2) dividing this annual depreciation amount by average number of FTE pupils per facility.

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[13] Institute for Educational Finance, Cost of Vocational and Adult Education Programs in Florida (Gainesville, FL: Institute, 1975).

The Institute for Educational Finance also conducted a cost analysis study in which program costs were determined for twenty-six program categories in Florida for the 1972-73 school year.[14] The cost components utilized were similar to the 1975 vocational study. However, in this study the allocation procedures differed for a few of the components with costs for administration, consultants, supervisors, and principals allocated on an FTE teacher basis rather than FTE student. There was no attempt made to include depreciation costs as in the vocational study.

In summary, the primary expenditure components selected in the cost analyses reviewed above involved current operating expenses with transportation, food service, debt service, and capital outlay excluded in most cases. Rossmiller et al. did include transportation and food service to enable costs, in addition to basic pupil costs, in these areas to be collected for the exceptional programs. In computing cost per pupil, the Institute for Educational Finance study was the only one noted which tried to capture a depreciation or equipment replacement amount. The basic determinant in selecting expenditure components emanates from the purpose of the study. McLure in calculating per pupil instructional costs omitted all public service and capital outlay costs because they were only indirectly related to instruction. The IEF study included a wider range of expenditure categories in order to determine the total program or course cost for vocational education. All expenditures included in

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[14] Institute for Educational Finance, Cost Factors of Education Programs in Florida (Gainesville, FL: Institute, 1974).

the funding categories of the Florida Educational Finance Act of 1973 were included; transportation and food service were thus excluded.

The two bases found in these studies for allocating indirect costs were FTE student and FTE teacher with the primary basis being FTE student.

Selected Program Cost Studies

Findings of selected cost studies including this study are summarized in Table 1. Two of the studies involved national programs (IEF and NEFP) consisting of data from several states while each of the other studies involved individual states. A note of caution to the reader seems appropriate at this point. Because of differences in the definition of the base program as well as general methodology, direct comparisons cannot be made among the studies. In several of the studies the basic cost program was defined as K-12 whereas in others elementary (1-6) or grades 4-10 were designed as the basic cost unit. In the studies where K-12 served as the basic program, the average cost of all academic programs (K-12) was given a value or weight of 1.00.

In Table 1 the costs of the secondary education program in the 28 district sample in Tennessee in 1977-78 was found to be 1.34 times the cost of the program in elementary grades 4-6. Likewise the cost of the vocational Home Economics program was 1.7 times the cost of the program for the elementary grades 4-6. A cost factor for Tennessee was set forth in Table 1 for the special education program area as a whole rather than for each individual category of service option. In Table 2 a more detailed analysis of the cost indices for the special education program using delivery systems or program options is compared with the findings of two other studies examining delivery options.

The program cost analysis studies cited do provide a general perspective of cost relationships among various program areas. Ranges for kindergarten in the selected studies were 1.04 to 1.38 with Tennessee at 1.12. The secondary ranges were from 1.11 to 1.34 with Tennessee (grades 9-12 only) at the upper end. Wide variances existed for vocational and special education programs. Overall program averages for Tennessee were in the upper ranges for both programs.

TABLE 1

Summary of Cost Indices of Selected Cost Analysis Studies

Program	Tennessee 1976-77	Tennessee 1977-78	Arkansas[1]	Florida[2]	IEF[3]	Kentucky[4]	NEFP[5]	Texas[6]	West Virginia[7]
Elementary	1.00[a]	1.00	1.00	1.00[e]	1.00[i]	1.00	1.00	1.00	1.00
Kindergarten	1.11[b]	1.12	1.16	1.04[f]		1.05			1.38
Secondary	0.99[c]	1.00	1.22	1.20[g]		1.11			1.14
	1.23[d]	1.34							
Vocational Education	1.79	1.83	1.15		1.02	1.55			1.37
Agriculture	1.50	1.65	1.19	I 1.84[h]	1.39	2.13			1.40
Distributive	1.91	1.71	0.97	II 1.66	0.80	1.50			1.12
Health	1.56	1.82	1.37	III 1.51	1.26	1.60			1.82
Home Economics	1.63	1.70	1.20	IV 1.31	0.95	1.44			1.47
Office Occupations	1.82	1.94	1.15	V 1.44	0.88	1.39			1.39
Technical	-	-	-	1.11	3.11	1.65			1.56
Industrial	1.94	1.90	1.42		1.26	1.65			1.28
Other	1.68	1.89	1.25		0.96	-			-
Special Education	3.89	3.21	2.77			1.76			2.47
Educable Ment. Retard.			2.66	1.82		1.68	1.87	2.83	1.93
Trainable Ment. Retard.			2.77	2.12		1.73	2.10	2.22	2.19
Specific Learn. Disabil.			2.63	2.13		1.52	2.16	2.76	2.33
Emotionally Disturbed			3.18	2.34		1.60	2.83	2.61	2.76
Hearing Impaired			5.86	2.33		1.62	2.99	3.48	8.28
Visually Impaired			-	2.59		-	2.97	4.38	7.04
Physically Handicapped			3.27	2.18		1.54	3.64	2.39	2.98
Speech			10.23	3.72		1.62	1.18	5.97	9.82
Multiply Handicapped			-	-		-	2.73	-	2.29
Homebound			6.66	7.20		2.58	1.42	-	8.62

Sources: [1]Educational Finance and Research Institute, Inc., Equity of Educational Programs in Arkansas (Gainesville, FL: EFRI, in press). (unweighted average indices)

[2]Institute for Educational Finance, Cost Factors of Education Programs in Florida (Gainesville, FL: IEF, 1974), p. 54. (weighted average indices)

[3]Institute for Educational Finance, The Development and Testing of a Model for Determining the Cost of Vocational Education Programs and Courses (Gainesville, Florida: IEF, 1977), p. 241.

[4]National Educational Finance Project, Financing the Public Schools of Kentucky (Gainesville, FL: NEFP, 1973).
[5]Richard Rossmiller, James Hale, and Lloyd Frohreich, Educational Programs for Exceptional Children (Madison, WI: NEFP, 1970). (median cost indices)
[6]Texas Education Agency, Educational Program Cost Differentials in Texas (Austin, TX: Education Agency, 1975).
[7]Educational Finance and Research Institute, Our Children's Educational Needs: Reforming School Finance in West Virginia (Gainesville, FL: EFRI, 1977), p. 76. (weighted average indices)

Notes: [a]Grades 4-6
[b]Grades K-3
[c]Grades 7-8
[d]Grades 9-12
[e]Grades 4-10
[f]Grades K-3
[g]Grades 11-12
[h]Florida groups programs by cost categories (I-VI—high to low) rather than program areas.
[i]All nonvocational education programs.

TABLE 2

Delivery System Cost Indices in Special Education

	Tennessee[1]	Minnesota[2]	West Virginia[3]
1. Support Services	0.12		
2. Consulting Teacher	0.75	2.06	
3. Itinerant Teacher	5.42	1.95	8.03
4. Speech and Language Clinician	11.57		
5. Resource Instruction	2.83	2.52	2.11
6. Supplementary Services			
7. Comp. Development Class	2.88	1.67	1.90
8. Special Day School	2.84		
9. Special Residential Fac.			
10. Home or Hospital Instruction	14.99		8.03

[1]The current study of 1977-78 data.

[2]A. L. Clemmons, "An Assessment of Cost Variations in Selected Exemplary Special Education Programs in Six Selected Minnesota School Districts," (Ph.D. diss., University of New Mexico, 1974).

[3]Educational Finance and Research Institute, Inc., Our Children's Educational Needs: Reforming School Finance in West Virginia (Gainesville, FL: EFRI, 1977).

SECTION III

PROGRAM COSTS IN TENNESSEE

Study Design

Sample

In examining the costs of program areas twenty-eight school districts were selected. A range of factors influencing district cost was utilized in the selection of this sample. These factors included: (1) local wealth, (2) expenditures per ADA, (3) average daily attendance, (4) population, (5) rural/urban representation, and (6) geographical distribution (see Table 3). In addition, districts recommended as representative of "best practice" in each program area by state department of education officials were considered. The sample consisted of 19 percent of the school districts in the state and contained 51 percent of the pupil population.

Data Collection

Pupil and cost data were collected by three major program areas—regular academic, vocational education, and special education. The program structure for analysis was adapted from the programs identified in the Tennessee Education Finance Act of 1977 establishing cost indices for programs. Additional programs in each area were analyzed where data were available. The programs analyzed were as follows:

TABLE 3
Selected Sample of Public School Districts
for Cost Analysis of Programs
(1976-77)

DISTRICT (No.)	WEALTH (RANK)	1976 EXPENDITURES ADA	POPULATION	ADA	% URBAN
First District					
Johnson City (10)	28	$ 946.00	39,547	6,750	100
Kingsport (11)	8	1,230.00	32,117	5,788	100
Sullivan County (24)	8	882.00	134,500	17,956	55.8
East District					
Campbell County (1)	92	804.00	30,700	7,475	26.5
Claiborne County(4)	90	830.00	22,600	4,926	0.0
Knox County (12)	21	936.00	295,100	25,780	68.9
Monroe County (20)	85	780.00	25,400	4,221	70.4
Southeast District					
Chattanooga City (2)	5	1,107.00	170,046	26,779	100
Hamilton County (8)	5	1,000.00	265,700	20,048	80.7
Meigs County (18)	17	792.00	6,000	4,221	0.0
Upper Cumberland					
DeKalb County (6)	51	826.00	12,400	2,382	73.1
Putnam County (22)	18	839.00	40,800	7,532	59.8
Warren County (27)	62	760.00	29,500	6,350	60.5
Mid-Cumberland					
Davidson County (5)	2	1,241.00	451,000	73,671	97.4
Montgomery County (21)	69	773.00	73,900	14,732	65.4
Sumner County (25)	27	732.00	69,900	16,463	50.3
South Central					
Lawrence County (14)	56	749.00	32,300	6,764	30.5
Lewis County (15)	40	667.00	7,800	1,665	49.9
Maury County (17)	25	759.00	45,200	10,008	42.4
Tullahoma (26)	63	957.00	15,577	3,486	100
Northwest District					
Dyer County (7)	13	780.00	31,200	3,215	52.3
Lake County (13)	46	906.00	7,400	1,729	0.0
Weakley County(28)	36	765.00	30,600	5,428	72.1
Southwest District					
Chester County (3)	58	654.00	11,000	3,291	63.9
Jackson City (9)	34	941.00	40,744	6,851	100
Madison County (16)	34	752.00	71,900	7,042	60.9
Memphis City (19)	6	1,274.00	667,150	108,599	100
Shelby County (23)	6	985.00	744,900	18,754	94.1

(1) Regular Academic

K-3
4-6
7-8
9-12

(2) Vocational Education

agriculture
distributive
health
home economics
office occupations
trade and industrial
other

(3) Special Education

option 1 - support services
option 2 - consulting teacher
option 3 - itinerant teacher
option 4 - speech and language clinician
option 5 - resource instruction
option 6 - supplementary services
option 7 - comprehensive development class
option 8 - special day school
option 9 - special residential facility
option 10 - home or hospital instruction

(4) Adult

Data records did not allow for the separate analysis of grade 9 for both 1976-77 and 1977-78, therefore, grade 9 was combined with grades 10-12.

Data were collected for two school years—1976-77, year prior to implementation of weighted formula and 1977-78, first year of operation under new formula. All pupil, teacher, and financial data were collected at the school district level by the Fiscal Services Division of the State Department of Education under the direction of Mr. Claude Wright.

Expenditures were identified as (1) direct program, (2) indirect program, and (3) indirect district. A direct program expenditure could be identified to a specific program category, such as grades 7-8, agriculture, or resource instruction. An indirect program expenditure could be identified

to the program level only, such as, regular academic, vocational education, or special education. The last category of expenditures, indirect district, involved district-wide expenditures (administration, operation of plant, etc.) which were prorated to each program category.

Data Analysis

All program costs are reported on a full time equivalency (FTE) basis. To obtain FTE counts, average daily attendance reports were collected for the regular academic program. All part time enrollments in other program areas (special education and vocational education)were converted to full time equivalency and subtracted from the regular academic program to yield FTE counts. An FTE was defined as program membership of thirty hours per week. Part time membership was expressed as a fraction of full time membership. Membership in a program for three hours per day would be expressed as .50 FTE.

Since vocational education membership was reported as full time equivalency, only special education programs required conversion. Variations existed in pupil participation in the various special education options therefore calculations were made on a district by district basis for each option to capture actual program membership. For example, resource instruction in the sample districts varied from 3 hours to 15 hours per week. Options 1 and 2 which involve indirect supportive services in the classroom were reported on an enrollment basis with the cost expressed as a per pupil add-on cost rather than an FTE pupil cost.

To determine total program costs, expenditures most directly related to the instruction function were included. These expenditures were related

to (1) administration, (2) instruction, (3) instructional support, (4) general support (operation and maintenance), and (5) services (health). Consistent with many other cost analysis studies, food service and transportation were not included.[15] Although transportation in general was excluded, special transportation when identified with a specific program was recognized (for example, transportation of vocational students between a high school and a vocational center). Capital outlay costs were excluded from the overall program cost index. Because of the irregular nature of capital outlay expenditures from year to year, accurate assessment cannot be made of actual program costs by including these expenditures.

An effort was made to relate all expenditures directly to a program area. Since some expenditures involved all program areas, methods of proration were employed to assign these expenditures to program areas. Table 4 identifies the allocation methods used in this study.

After the total program cost was determined for each program area, the cost per FTE pupil was calculated and a base program (Grades 4-6) was selected and given a value of 1.00. A cost index was determined for each program area, expressed as a ratio of the per pupil cost of that program to the cost of the base program (Grades 4-6). For example, a program with a cost index of 2.50 costs two and one-half times the per pupil cost of the base program. The use of the cost index allows comparisons among districts independently of the dollar amounts spent per program.

Program Costs

Regular Academic Program

The regular academic program was divided into four grade levels for analysis: K-3, 4-6, 7-8, and 9-12. Although the distribution formula specifies an additional level, grade 9, data availability did not permit

[15] See Section II for discussion of expenditure components.

TABLE 4

Allocation Methods for Allocating Unassigned Expenditures to Program Areas

Expenditure	Allocation Method
Administration	
Personnel	FTE Teacher
Purchased Services	FTE Teacher
Materials and Supplies	FTE Teacher
Other	FTE Teacher
Instruction	
Personnel	FTE Teacher
Aides	FTE Student
Purchased Services	FTE Teacher
Supplies and Materials (teaching supplies, library books, audio-visual, etc.)	FTE Student
Attendance	FTE Student
Health	FTE Student
Transportation (specific program)	FTE Student
Operation & Maintenance of Plant	FTE Teacher
Fixed Charges	FTE Teacher

separate analysis. In accordance with the current formula, grades 4-6 were identified as the basic program. All program indices were thus expressed as a ratio of this program (see Tables 5 and 6 for regular academic program).

The cost per FTE pupil for 1976-77 for the basic program (grades 4-6) ranged from a low of $451 to a high of $1,140 with a state average cost of $782. The wide differential between these two districts is largely a function of the pupil/teacher ratio; these districts had the lowest (18:1 for the $1,140 cost per pupil) and the highest (31:1 for the $451 cost per pupil) ratios in the state. However, pupil/teacher ratio alone does not explain the variation in all districts. Several districts with low pupil/teacher ratios also had low costs per pupil while other districts with high costs had high pupil/teacher ratios. The salary level of the teachers and the support services provided were the major contributors to these differences. Most of the smaller districts (ADA below 5,000) had pupil/teacher ratios higher than the state average of 26:1 for the basic program and lower expenditures per FTE pupil.

Pupil costs in the basic program for 1977-78 ranged from $441 to $1,300 per FTE pupil. Although the high and low pupil costs were slightly lower than the previous year, the overall state average was higher—$832, an increase of $47. These ranges in cost are still primarily attributable to variations in pupil/teacher ratios.

The range of expenditures for the K-3 program for 1976-77 was similar to the basic program with costs of $451 to $1,085. However, the overall average cost was higher at $871 with an average cost index of 1.11. Grades 7-8 also had a similar range of expenditures ($396 to $1,134) with the

TABLE 5
Cost Per FTE Pupil and Cost Indices for Regular Academic Program
Tennessee Public Schools
(1976-77)

District	K-3		4-6		7-8		9-12	
	Cost per FTE Pupil	Cost Index	Cost per FTE Pupil	Cost Index	Cost per FTE Pupil	Cost Index	Cost per FTE Pupil	Cost Index
1	$ 566	1.23	$ 462	1.00	$ 596	1.29	$ 806	1.74
2	97	1.23	795	1.00	1,002	1.26	1,064	1.34
3	5	1.12	452	1.00	437	0.97	641	1.42
4	54	1.06	512	1.00	470	0.92	649	1.27
5	1,085	1.13	963	1.00	787	0.82	1,189	1.23
6	578	1.28	451	1.00	424	0.94	686	1.52
7	564	1.14	494	1.00	519	1.05	663	1.34
8	866	0.99	877	1.00	808	0.92	905	1.03
9	814	1.16	699	1.00	807	1.15	848	1.21
10	767	1.21	633	1.00	1,079	1.71	1,107	1.75
11	1,008	0.88	1,140	1.00	1,134	0.99	1,328	1.16
12	769	1.08	712	1.00	621	0.87	899	1.26
13	622	1.17	531	1.00	550	1.04	735	1.38
14	543	1.01	536	1.00	440	0.82	648	1.21
15	561	1.07	522	1.00	449	0.86	596	1.14
16	541	0.97	557	1.00	588	1.06	695	1.25
17	625	0.96	653	1.00	690	1.06	679	1.04
18	451	0.85	534	1.00	396	0.74	789	1.48
19	985	1.15	854	1.00	987	1.16	1,029	1.20
20	547	1.12	487	1.00	507	1.04	612	1.26
21	680	1.03	663	1.00	681	1.03	709	1.07
22	664	1.20	553	1.00	596	1.08	723	1.31
23	925	1.09	849	1.00	531	0.63	897	1.06
24	836	1.05	799	1.00	573	0.72	874	1.09
25	598	1.03	580	1.00	621	1.07	748	1.29
26	911	1.03	881	1.00	946	1.07	810	0.92
27	598	1.06	563	1.00	570	1.01	742	1.32
28	573	1.13	506	1.00	515	1.02	668	1.32
Sample Average[a]	871	1.11	782	1.00	776	0.99	963	1.23

[a]Calculated by dividing sample total cost of program by sample total FTE pupils in program.

TABLE 6

Cost Per FTE Pupil and Cost Indices for Regular Academic Program
Tennessee Public Schools
(1977-78)

District	K-3 Cost per FTE Pupil	K-3 Cost Index	4-6 Cost per FTE Pupil	4-6 Cost Index	7-8 Cost per FTE Pupil	7-8 Cost Index	9-12 Cost per FTE Pupil	9-12 Cost Index
1	$ 633	0.89	$ 711	1.00	$ 565	0.79	$ 687	0.97
2	1,079	1.30	831	1.00	1,142	1.37	1,157	1.39
3	537	1.00	537	1.00	507	0.95	513	0.96
4	635	1.44	441	1.00	441	1.00	1,060	2.40
5	1,187	1.07	1,107	1.00	1,226	1.11	1,361	1.23
6	672	1.16	577	1.00	582	1.01	730	1.27
7	673	1.03	657	1.00	567	0.86	1,111	1.69
8	929	1.11	838	1.00	889	1.06	1,067	1.27
9	859	1.14	753	1.00	867	1.15	847	1.13
10	1,015	1.12	908	1.00	1,063	1.17	885	0.97
11	1,277	0.98	1,300	1.00	1,356	1.04	1,257	0.97
12	906	1.06	856	1.00	834	0.97	974	1.14
13	795	1.13	704	1.00	542	0.77	807	1.15
14	637	1.14	561	1.00	512	0.91	660	1.18
15	631	1.15	548	1.00	500	0.91	612	1.12
16	665	1.17	570	1.00	609	1.07	589	1.03
17	821	1.07	768	1.00	714	0.93	718	0.94
18	612	0.92	666	1.00	595	0.89	536	0.81
19	956	1.20	800	1.00	715	0.89	1,664	2.08
20	608	1.15	529	1.00	498	0.94	636	1.20
21	776	0.98	794	1.00	811	1.02	778	0.98
22	681	0.96	710	1.00	678	1.07	758	2.31
23	943	1.16	815	1.00	894	1.10	939	1.15
24	920	1.09	847	1.00	720	0.85	1,035	1.22
25	757	1.14	664	1.00	626	0.94	658	0.99
26	1,058	1.11	956	1.00	1,164	1.22	993	1.04
27	551	0.75	736	1.00	630	0.85	713	0.97
28	689	1.22	565	1.00	609	1.08	734	1.30
Sample Average[a]	934	1.12	832	1.00	832	1.00	1,112	1.34

[a]Calculated by dividing sample total cost of program by sample total FTE pupils in program.

overall average cost of $776 slightly lower than grades 4-6 yielding a cost index of 0.99. Of the four grade levels in the regular program, the highest costs existed for grades 9-12. These costs ranged from $612 to $1,328 per FTE pupil. An average FTE pupil cost of $963 was found resulting in a cost index of 1.23 (see Table 5).

The range in expenditures for the K-3 program was $537 to $1,277 per FTE pupil for 1977-78 with a statewide sample average cost of $934 (see Table 6). As in 1976-77, this program experienced higher costs per pupil than the basic program. Additionally, average pupil expenditures increased from $871 to $934 resulting in a higher cost index of 1.12 (1.11 for 1976-77). In grades 7-8, less increase occurred in average per pupil expenditures with the overall cost index increasing from 0.99 to 1.00. Consistent with 1976-77 expenditure patterns, the highest per pupil costs were in grades 9-12 for the regular academic program. The widest range in costs also existed at this program level-$513 to $1,664 per FTE pupil. The most significant change in cost indices for the regular program occurred in grades 9-12 with an increase from 1.23 to 1.34.

Expenditures per pupil in the regular academic program were substantially higher in the districts of greater wealth. For comparative purposes, the districts were divided into two equal groups (14 districts each) on the basis of high and low wealth for 1976-77. The average expenditure per FTE pupil in the high wealth districts for the basic program (grades 4-6) was $745 while the average for low wealth was $559. Variation is also existed for each of the other three levels: K-3 (high wealth - $794; low wealth - $613); 7-8 (high wealth - $739; low wealth - $570); 9-12 (high wealth - $921; low wealth - $703). Data for 1977-78 indicate a similar pattern.

The cost relationships in the regular academic program for 1976-77 were slightly less than the cost factors in the Education Finance Act of 1977. However, for 1977-78 the cost factor for grades 9-12 was greater than provided in the Act. The cost factors and study findings are as follows:

	1977 Education Finance Act[1]		Program Cost Index[2]	Program Cost Index[3]
	1977-78	1978-79	1976-77	1977-78
K-3	1.20	1.245	1.11	1.12
4-6	1.00	1.00	1.00	1.00
7-8	1.10	1.10	0.99	1.00
9	1.20	1.20		
10-12	1.30	1.30	1.23[4]	1.34[4]

Vocational Education

Funding is provided for a total of five cost levels in vocational education. Each separate vocational program category (7) offered in the state was examined in this analysis as well as the program combinations comprising the funding levels.

Of the total sample districts' FTE pupils, approximately 4 percent were in the vocational program for both years. The distribution among program areas was as follows in 1976-77: agriculture 6.50 percent; distributive 7.00 percent; health 3.50 percent; home economics 25.00 percent; office occupations

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[1]In relation to a funding base of $318 per pupil in 1977-78, and $342 per pupil in 1978-79.

[2]In relation to an average base cost per pupil of $782 in 1976-77 (See Table 5).

[3]In relation to an average base cost per pupil of $832 in 1977-78 (See Table 6).

[4]Grades 9-12 inclusive.

12.00 percent; trade and industrial 40.00 percent; and other 6.00 percent. The distribution remained rather stable for 1977-78 except for an increase in trade and industrial to 45 percent and a decrease in the "other" category to 2 percent. Except for the "other" program area, most of the districts offered at least one class in each program area.

Costs per pupil for all vocational areas were substantially higher than the basic cost per FTE pupil (see Tables 7 and 8). The average cost per pupil for all vocational programs was $1,405 (cost index of 1.79) for 1976-77 and $1,519 (cost index of 1.83) for 1977-78.

The range in costs per pupil for each program was as follows:

	1976-77		1977-78	
	Low	High	Low	High
agriculture	$910	$2,685	$1,025	$2,680
distributive	922	2,002	569	1,971
health	804	2,128	809	2,613
home economics	760	1,834	900	2,178
office occupations	889	2,028	1,032	2,296
trade & industrial	779	2,293	974	2,021
other	967	2,636	1,006	1,977*

The program cost indices for each vocational program for 1976-77 and 1977-78 respectively along with the program cost indices utilized under the 1977 Tennessee Education Finance Act are set forth below. The reader is reminded that the program cost indices reported in this study for 1976-77 and 1977-78 respectively are in relation to average costs per pupil in grades 4-6 amounting to $782 in 1976-77 and $832 in 1977-78, while the cost indices utilized in the Tennessee Foundation Program were in relation to funding bases for grades 4-6 of $318 per pupil in 1977-78 and $342 in 1978-79.

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*Limitation. The extremely small number of cases found suggest further verification of the 1977-78 data.

TABLE 7
Cost Per FTE Pupil and Cost Indices for the Vocational Educational Program
Tennessee Public Schools
(1976-77)

District	Agriculture		Distributive		Health		Home Economics		Ofc. Occups.		Trade & Indust.		Other	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	$ 918	1.99	$ 947	2.05	$1,280	2.77	$1,055	2.28	$ 992	2.15	$1,163	2.52	$1,008	2.18
2	-		-		1,758	2.21	1,776	2.23	1,785	2.25	2,035	2.56	1,209	1.52
3	-		-		-		-		-		-		-	
4	953	1.86	-		939	1.83	912	1.78	900	1.76	1,037	2.03	1,193	2.33
5	1,663	1.73	2,002	2.08	1,383	1.44	1,471	1.53	1,517	1.58	1,604	1.67	-	
6	996	2.21	950	2.11	1,010	2.24	760	1.69	946	2.10	985	2.18	-	
7	1,400	2.83	1,020	2.06	-		1,089	2.20	1,570	3.18	960	1.94	967	1.96
8	2,685	3.06	1,358	1.55	1,521	1.73	1,559	1.78	2,028	2.31	1,527	1.74	1,192	1.36
9	-		1,188	1.70	-		1,007	1.44	1,658	2.37	2,162	3.09	2,636	3.77
10	2,008	3.17	1,138	1.80	2,128	3.36	1,367	2.16	1,209	1.91	1,492	2.36	1,562	2.47
11	-		1,437	1.26	1,540	1.35	1,834	1.61	1,470	1.29	1,729	1.52	-	
12	1,425	2.00	1,014	1.42	1,553	2.18	1,180	1.66	1,184	1.66	1,400	1.97	-	
13	1,436	2.70	-		-		1,511	2.85	1,355	2.55	1,405	2.65	-	
14	970	1.81	935	1.74	879	1.64	1,079	2.01	1,214	2.27	1,084	2.02	-	
15	-		-		-		-		-		-		-	
16	1,377	2.47	1,321	2.37	1,616	2.90	1,295	2.33	1,578	2.83	1,472	2.64	-	
17	-		-		-		-		-		-		-	
18	1,057	1.98	-		-		902	1.69	889	1.67	779	1.46	-	
19	1,354	1.59	1,655	1.94	1,024	1.20	1,533	1.80	1,691	1.98	1,684	1.97	1,422	1.67
20	1,029	2.11	1,167	2.40	1,416	2.91	833	1.71	1,301	2.67	1,522	3.13	-	
21	1,062	1.60	1,187	1.79	888	1.34	1,008	1.52	1,099	1.66	1,460	2.20	-	
22	1,240	2.24	1,100	1.99	1,100	1.99	1,174	2.12	1,228	2.22	1,253	2.27	-	
23	1,006	1.18	1,735	2.04	804	0.95	1,206	1.42	1,300	1.53	1,612	1.90	1,362	1.60
24	1,097	1.37	1,509	1.89	2,060	2.58	994	1.24	1,388	1.74	2,293	2.87	-	
25	1,215	2.09	1,169	2.02	1,342	2.31	1,045	1.80	1,233	2.13	1,431	2.47	1,011	1.74
26	-		-		1,204	1.37	1,092	1.24	1,191	1.35	1,126	1.28	1,030	1.17
27	910	1.62	922	1.64	841	1.49	918	1.63	978	1.74	983	1.75	1,216	2.16
28	1,267	2.50	1,111	2.20	1,414	2.79	1,253	2.48	1,197	2.37	1,443	2.85	-	
Sample Average[a]	1,171	1.50	1,490	1.91	1,220	1.56	1,276	1.63	1,424	1.82	1,525	1.94	1,322	1.68

[a]Calculated by dividing sample total cost of program by sample total FTE pupils in program.

TABLE 8

Cost Per FTE Pupil and Cost Indices for the Vocational Educational Program
Tennessee Public Schools
(1977-78)

District	Agriculture		Distributive		Health		Home Economics		Ofc. Occups.		Trade&Indust.		Other	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	$1,100	1.55	$ 940	1.32	$1,239	1.74	$1,026	1.44	$1,094	1.54	$1,105	1.55	$1,006	1.41
2	-	-	-	-	2,532	3.05	2,178	2.62	2,071	2.49	2,021	2.43	-	-
3	1,521	2.83	-	-	-	-	973	1.81	1,441	2.68	1,110	2.07	-	-
4	1,025	2.32	-	-	978	2.22	1,046	2.37	1,048	2.38	1,030	2.34	1,341	3.04
5	2,226	2.01	1,862	1.68	1,675	1.51	1,847	1.67	1,980	1.79	1,879	1.70	-	-
6	1,110	1.93	988	1.71	1,011	1.75	939	1.63	1,121	1.94	1,080	1.87	-	-
7	1,196	1.82	992	1.51	-	-	900	1.37	1,124	1.71	1,072	1.63	-	-
8	2,680	3.20	1,551	1.85	1,667	1.99	1,454	1.74	1,885	2.25	1,632	1.95	-	-
9	-	-	1,208	1.60	-	-	1,055	1.40	1,390	1.85	1,133	1.51	1,183	1.57
10	1,612	1.78	569	0.63	1,529	1.68	1,931	2.13	1,173	1.29	1,439	1.58	1,792	1.97
11	-	-	1,249	0.96	1,758	1.35	1,687	1.30	2,296	1.77	1,934	1.49	-	-
12	1,585	1.85	1,253	1.46	1,389	1.62	1,266	1.48	1,413	1.65	1,328	1.55	-	-
13	1,256	1.78	-	-	-	-	1,629	2.31	1,273	1.81	1,299	1.84	-	-
14	1,055	1.88	869	1.55	809	1.44	1,003	1.79	1,032	1.84	1,065	1.90	-	-
15	1,202	2.19	-	-	-	-	1,141	2.08	1,138	2.08	-	-	-	-
16	1,263	2.22	1,386	2.43	1,313	2.30	1,354	2.37	1,589	2.79	1,298	2.28	-	-
17	-	-	-	-	-	-	1,068	1.39	1,188	1.55	974	1.27	-	-
18	1,832	2.75	-	-	-	-	1,387	2.08	1,706	2.56	1,560	2.34	-	-
19	1,626	2.03	1,474	1.84	1,804	2.26	1,641	2.05	1,790	2.24	1,745	2.18	-	-
20	1,403	2.65	1,971	3.73	1,234	2.33	1,220	2.31	1,230	2.33	1,482	2.80	-	-
21	1,322	1.67	994	1.25	1,217	1.53	1,307	1.65	1,237	1.56	1,545	1.95	-	-
22	1,365	1.92	1,126	1.59	1,361	1.92	1,211	1.71	1,269	1.79	1,279	1.80	-	-
23	1,586	1.94	1,402	1.72	1,500	1.84	1,406	1.72	1,478	1.81	1,603	1.97	-	-
24	1,281	1.51	1,336	1.58	1,753	2.07	1,284	1.52	1,753	2.07	1,488	1.76	1,977	2.33
25	1,520	2.29	1,265	1.91	1,360	2.05	1,300	1.96	1,378	2.08	1,749	2.63	-	-
26	-	-	-	-	1,427	1.49	1,316	1.38	1,129	1.18	1,334	1.40	1,172	1.23
27	1,134	1.54	1,028	1.40	1,224	1.66	995	1.35	1,127	1.53	1,114	1.51	-	-
28	1,431	2.53	1,136	2.01	2,613	4.63	1,329	2.35	1,222	2.16	1,537	2.72	-	-
Sample Average[a]	1,369	1.65	1,419	1.71	1,514	1.82	1,411	1.70	1,611	1.94	1,584	1.90	1,569	1.89

[a] Calculated by dividing sample total cost of program by sample total FTE pupils in program.

	1977 Education Finance Act 1977-78 and 1978-79	Program Cost Index 1976-77	Program Cost Index 1977-78
agriculture	2.62	1.50	1.65
distributive	2.04	1.91	1.71
health	2.10	1.56	1.82
consumer & homemaking	2.10	1.63	1.70
office occupations	2.04	1.82	1.94
trade & industrial	2.48	1.94	1.90
related T&I (other)	1.84	1.68	1.89*

*Limitation. The extremely small number of cases found suggest further verification of the 1977-78 data.

Special Education

All identified and served handicapped pupils received an add-on weight of 1.07 in addition to the regular academic program weight in 1977-78. Ten alternative delivery systems or program options are employed in providing the services for these pupils. These options can be classified as either (1) support to the academic program or (2) full-time special program. With the add-on factor, the same level of support is received by the handicapped pupil who spends thirty hours per week in a full-time comprehensive development class as the child who receives one hour of speech therapy per week. The cost per FTE pupil differs substantially among alternative options because of the varying levels of resource consumption.[16] While some options may be adequately funded in Tennessee, others may be severely underfunded or overfunded. To evaluate the adequacy of the

[16]Charles D. Bernstein, Michael W. Kirst, William Hartman, and Rudolph Marshall, Financing Educational Services for the Handicapped (Reston, VA: Council for Exceptional Children, 1976); Nelda H. Cambron, "Mainstreaming: Implications for Financing Special Education," Educational Considerations 5, no. 3 (Spring 1978) 32-35; and McLure, Burnham, and Henderson, Special Education: Needs, Costs, Methods of Financing.

current weighting factor, the cost per FTE pupil was determined for the program options in special education.*

The following program options were analyzed:

Option 1. Placement in regular academic program with additional support services. The child functions in the regular academic program under the instruction of the regular program teacher with special materials, equipment, or services provided as needed.

Option 2. Placement in regular academic program with consulting teacher assistance to the regular teacher. Child receives instruction from the regular classroom teacher who is assisted by a consulting teacher in designing an individualized education program to meet the specific needs of the child.

Option 3. Placement in regular academic program with special instruction in the regular classroom by a special education teacher. The child needs the additional support of direct instruction from a special teacher who comes into the regular classroom and works with the child on an individual basis or in a small group.

Option 4. Placement in regular academic program with instruction from speech and language teacher. Special instruction is received on a regularly scheduled basis from a special teacher for speech and language impairments.

Option 5. Placement in regular academic program with resource room instruction. Additional instruction is provided by a special teacher on a part-time basis. Time spent in this setting

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*Cost per pupil rather than cost per FTE pupil was derived for Options 1 and 2.

varies according to the needs of the child.

Option 6. Placement in regular or special program with supplementary services by public or private agencies.

Option 7. Comprehensive development class—full-time special placement. Child receives instruction in a self-contained special class.

Option 8. Special day school. Severity of handicapping condition necessitates placement in a special facility which provides a broader continuum of services than the regular public school.

Option 9. Special residential facility.

Option 10. Home and hospital instruction.

Options 1 through 10 move from the least restrictive placement (option 1) to very restrictive placement (options 9 and 10). As the severity of the handicapping condition increases placement becomes more restrictive and resource consumption becomes greater. The child receiving instruction in option 7 requires more highly specialized personnel than the child receiving supportive services in option 1 thereby resulting in higher cost for option 7.

Of the total number of pupils receiving special services in the state, 44 percent were included in this analysis with each option well represented. The ranges found in cost per FTE pupil for the options are listed below:

Option	1976-77 Low	1976-77 High	1977-78 Low	1977-78 High
1*	$ 4	$ 889	$ 11	$ 1,638
2*	45	1,841	297	1,283
3	7,334	22,941	2,864	18,050
4	1,789	14,605	2,503	25,427
5	899	11,284	1,065	8,610
6	189	1,609	-	-
7	528	3,361	822	3,742
8	871	3,755	707	6,376
9	1,975	6,000	-	-
10	3,407	32,424	4,604	28,254

*Cost per pupil only.

The sample average FTE pupil cost and index for the special education program for 1976-77 were $3,054 and 3.89. Average costs ranged from $48 for option 1 to $15,226 for option 10 (see Tables 9 and 10). For the school year 1977-78, the average FTE pupil cost was $2,677 with a cost index of 3.21 (see Tables 11 and 12 for cost ranges).

Costs on a per pupil basis for options 1 and 2 reflect a low level of resource use. This is expected from the minimal support services provided at this level. Approximately one-third of the sample districts used this option in 1976-77, however, the reported use declined for the 1977-78 school year.

One of the highest cost program options was option 4 in 1976-77 with an average FTE pupil cost of $7,062. Utilizing an itinerant teacher in the regular classroom on a one-to-one basis or small group basis results in a high cost per FTE pupil. This is also reflected in option 10, home and hospital instruction, with an FTE pupil cost of $15,226 (1976-77) and $12,468 (1977-78). It is evident to a certain extent in option 3 with a cost of $4,939 (1976-77) and $4,506 (1977-78).

For comparison to the add-on cost in the Tennessee Education Finance Act, the cost per pupil rather than cost per FTE pupil was computed. The costs were as follows:

Option	Cost Per Pupil 1976-77	Cost Per Pupil 1977-78
1	$ 63	$ 99
2	179	635
3	775	351
4	285	357
5	739	707
6	1,108	-
7	1,916	2,282
8	2,089	2,481
9	3,118	-
10	1,505	1,249
Sample Average	677	867

TABLE 9
Cost Per FTE Pupil and Cost Indices for Special Education Program
Options 1 Through Option 5
(1976-77)

District	Option 1		Option 2		Option 3		Option 4		Option 5	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	$ -	-	$ 313	0.68	$ -	-	$ 1,968	4.26	$1,922	4.16
2	20	0.03	-	-	-	-	9,643	12.12	2,299	2.89
3	-	-	-	-	-	-			3,810	8.45
4	-	-	200	0.39	-	-	3,560	6.95	4,634	9.05
5	-	-	-	-	-	-	11,218	11.65	4,615	4.79
6	-	-	-	-	-	-	6,797	15.07	5,740	12.73
7	-	-	82	0.17	-	-	1,884	3.81	899	1.82
8	-	-	53	0.06	53	0.06	8,160	9.30	2,572	2.93
9	-	-	1,841	2.63	-	-	6,589	9.43	2,570	3.68
10	4	0.006	-	-	-	-	4,417	6.98	2,874	4.54
11	-	-	-	-	-	-	2,882	2.53	3,095	2.71
12	-	-	-	-	7,334	10.30	1,789	2.51	1,807	2.53
13	7,760[a]	14.61[a]	-	-	-	-	-	-	1,618	3.05
14	-	-	652	1.22	-	-	5,573	10.40	1,720	3.21
15	-	-	-	-	-	-	-	-	3,192	6.11
16	-	-	-	-	-	-	-	-	4,941	8.87
17	-	-	-	-	22,941	35.13	4,592	7.03	3,875	5.93
18	-	-	1,696	3.18	-	-	3,994	7.48	4,115	7.71
19	170	0.20	-	-	13,658	15.99	14,605	17.10	11,284	13.21
20	-	-	-	-	-	-	2,458	5.05	8,044	16.52
21	-	-	-	-	-	-	5,585	8.42	2,884	4.35
22	-	-	-	-	-	-	4,496	8.13	2,063	3.73
23	60	0.07	45	0.05	-	-	6,133	7.22	1,930	2.27
24	13	0.02	-	-	-	-	5,546	6.94	4,606	5.76
25	889	1.53	-	-	-	-	8,293	14.30	2,271	3.92
26	166	0.19	-	-	18,725	21.25	4,377	4.97	4,140	4.70
27	-	-	539	0.96	-	-	4,295	7.63	4,583	8.14
28	-	-	-	-	-	-	3,262	6.45	1,888	3.73
Sample Average[b]	48	0.06	220	0.28	4,939	6.32	7,062	9.03	3,761	4.81

[a]Omitted from calculation of state average. Involved transporting child to Memphis for special services.

[b]Calculated by dividing state total cost of program by state total FTE pupils in program.

TABLE 10
Cost Per Pupil and Cost Indices for Special Education Program
Options 6 Through Option 10
Tennessee Public Schools
(1976-77)

District	Option 6		Option 7		Option 8		Option 9		Option 10	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	$ -	-	$ 528	1.14	$1,239	2.68	$2,500	5.41	$11,784	25.51
2	-	-	2,875	3.62	1,684	2.12	-	-	15,892	19.99
3	-	-	3,193	7.08	-	-	-	-	3,407	7.55
4	-	-	-	-	2,186	4.27	-	-	16,819	32.84
5	1,609	1.67	3,157	3.28	2,560	2.66	2,948	3.06	27,338	28.39
6	-	-	1,642	3.64	-	-	-	-	12,835	28.46
7	-	-	2,572	5.21	-	-	-	-	7,101	14.37
8	-	-	1,242	1.42	3,050	3.48	-	-	8,058	9.19
9	-	-	1,851	2.65	1,000	1.43	-	-	18,316	26.20
10	-	-	1,005	1.59	3.755	5.93	-	-	5,751	9.09
11	-	-	2,817	2.47	2,425	2.13	-	-	8,807	7.73
12	-	-	3,054	4.29	1,867	2.62	-	-	18,445	25.90
13	-	-	1,753	3.30	-	-	-	-	-	-
14	-	-	1,799	3.36	-	-	-	-	17,644	33.00
15	-	-	3,219	6.17	-	-	1,975	3.78	10,110	19.37
16	-	-	1,496	2.69	871	1.56	-	-	6,851	12.30
17	-	-	1,023	1.57	1,197	1.83	3,300	5.05	14,779	22.63
18	-	-	1,359	2.55	-	-	-	-	19,950	37.36
19	-	-	1,439	1.69	-	-	-	-	32,424	37.97
20	-	-	3,361	6.90	-	-	-	-	6,753	13.87
21	-	-	1,909	2.88	-	-	-	-	9,746	14.70
22	-	-	1,089	1.97	-	-	-	-	6,510	11.77
23	-	-	2,319	2.73	1,318	1.55	-	-	8,524	10.04
24	189	0.24	1,974	2.47	2,557	3.20	-	-	8,396	10.51
25	-	-	2,643	4.56	949	1.64	6,000	10.34	18,061	31.14
26	-	-	2,895	3.29	1,150	1.31	-	-	14,815	16.82
27	-	-	2,565	4.56	-	-	-	-	9,720	17.27
28	-	-	1,819	3.60	1,473	2.91	-	-	10,422	20.60
Sample Average[a]	1,108	1.42	1,916	2.45	2,091	2.67	3,118	3.99	15,226	19.47

[a]Calculated by dividing state total cost of program by state total FTE pupils in program.

TABLE 11

Cost Per FTE Pupil and Cost Indices for Special Education Program
Option 1 Through Option 5
(1977-78)

District	Option 1		Option 2		Option 3		Option 4		Option 5	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	-	-	$ 309	0.43	-	-	$ 3,158	4.44	$2,078	2.92
2	-	-	-	-	-	-	11,154	13.42	1,839	2.21
3	-	-	-	-	-	-	7,420	13.83	1,494	2.78
4	-	-	297	0.67	-	-	2,893	6.56	4,504	10.21
5	-	-	-	-	-	-	14,407	13.01	6,420	5.80
6	-	-	-	-	-	-	8,074	14.00	8,610	14.92
7	-	-	-	-	-	-	9,963	15.17	1,065	1.62
8	-	-	-	-	-	-	12,511	14.93	4,532	5.40
9	-	-	406	0.54	-	-	6,307	8.38	2,938	3.90
10	-	-	-	-	-	-	8,393	9.24	1,113	1.23
11	323	0.25	-	-	-	-	25,427	19.56	2,814	2.16
12	-	-	-	-	2,864	3.35	2,503	2.92	1,850	2.16
13	-	-	-	-	-	-	12,466	17.70	1,243	1.77
14	2,332	4.16	583	1.04	-	-	6,619	11.79	1,758	3.13
15	-	-	-	-	-	-	-	-	3,381	6.17
16	-	-	-	-	-	-	10,288	18.04	4,609	8.08
17	-	-	-	-	18,050	23.50	4,511	5.87	2,868	3.73
18	-	-	-	-	-	-	4,017	6.03	1,960	2.94
19	11	0.01	1,283	1.60	-	-	16,954	21.19	2,265	2.83
20	-	-	935	1.77	-	-	6,532	12.35	3,817	7.22
21	-	-	-	-	-	-	8,728	10.99	1,312	1.65
22	1,638	2.31	-	-	-	-	8,600	12.11	1,708	2.41
23	500	0.61	-	-	-	-	11,663	14.30	3,507	4.30
24	-	-	-	-	-	-	7,088	8.37	2,619	3.09
25	-	-	463	0.70	-	-	15,056	22.67	2,365	3.56
26	-	-	307	0.32	-	-	8,620	9.02	2,906	3.04
27	65	0.09	-	-	-	-	5,185	7.04	3,760	5.11
28	-	-	-	-	-	-	9,739	17.24	1,584	2.80
Sample Average[a]	99	0.12	635	0.75	4,506	5.42	9,623	11.57	2,352	2.83

[a]Calculated by dividing state total cost of program by state total FTE pupils in program.

TABLE 12

Cost Per Pupil and Cost Indices for Special Education Program
Option 6 Through Option 10
(1977-78)

District	Option 6		Option 7		Option 8		Option 9		Option 10	
	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index	Pupil Cost	Cost Index
1	-	-	$ 822	1.16	$1,983	2.79	-	-	$ 4,622	6.50
2	-	-	2,696	3.24	2,178	2.62	-	-	8,164	9.82
3	-	-	1,730	3.22	-	-	-	-	6,031	11.24
4	-	-	-	-	2,592	5.88	-	-	13,593	30.82
5	-	-	3,742	3.38	3,519	3.18	-	-	-[b]	-
6	-	-	1,758	3.05	-	-	-	-	-[b]	-
7	-	-	2,736	4.16	-	-	-	-	10,599	16.14
8	-	-	1,428	1.70	2,613	3.12	-	-	6,849	8.17
9	-	-	2,408	3.20	-	-	-	-	8,028	10.67
10	-	-	1,883	2.07	2,304	2.54	-	-	27,655	30.46
11	-	-	-	-	6,376	4.90	-	-	7,578	5.83
12	-	-	2,965	3.46	1,170	1.37	-	-	7,192	8.40
13	-	-	1,552	2.20	-	-	-	-	11,753	16.69
14	-	-	2,402	4.28	-	-	-	-	9,333	16.64
15	-	-	1,617	2.95	707	1.29	-	-	7,501	13.69
16	-	-	1,275	2.24	-	-	-	-	5,376	9.43
17	-	-	1,481	1.93	1,214	1.58	-	-	7,924	10.32
18	-	-	1,779	2.67	-	-	-	-	8,360	12.56
19	-	-	1,982	2.48	1,070	1.34	-	-	11,768	14.71
20	-	-	2,487	4.70	-	-	-	-	7,453	14.09
21	-	-	3,251	4.09	-	-	-	-	9,455	11.91
22	-	-	2,012	2.83	-	-	-	-	7,087	9.98
23	-	-	2,049	2.51	750	0.92	-	-	14,685	18.01
24	-	-	1,320	1.56	2,653	3.13	-	-	28,254	33.35
25	-	-	2,980	4.49	4,539	6.84	-	-	14,332	21.58
26	-	-	3,267	3.42	-	-	-	-	11,136	11.65
27	-	-	2,352	3.19	-	-	-	-	4,604	6.25
28	-	-	1,837	3.25	1,005	1.78	-	-	6,402	11.33
Sample Average[a]	-	-	2,396	2.88	2,366	2.84	-	-	12,468	14.99

[a]Calculated by dividing state total cost of program by state total FTE pupils in program.
[b]Insufficient data.

These costs represent actual cost per child. Costs vary from $63 per pupil to $3,118 for 1976-77 and $99 per pupil to $2,481 for 1977-78.* For each option, the district receives the same amount of funds per child.

The state average cost per child for 1976-77 of $677 has a cost index of 0.86 when compared to the basic program (grades 4-6). Following implementation of the new formula, this cost increased to $867 (cost index of 1.04). These indices are lower than the add-on factor of 1.07 specified in the Education Finance Act of 1977. Over the state as a whole the 1.07 (1.152 for 1978-79) is adequate in recognizing the differential cost between the basic program and special education. However, the uneven distribution of handicapped pupils places a heavier financial burden on certain districts where pupils are concentrated in the higher cost options.

Adult and Summer Education Programs

The adult and summer programs were analyzed on the basis of cost per FTE pupil and cost per pupil for 1976-77 only. Full time equivalency for these programs was calculated using 720 contact hours per FTE pupil. The cost index for each district is expressed as a ratio of the basic program (grades 4-6).

Costs for the adult program ranged from $165 to $1,205 per FTE pupil with a state average cost of $455 (cost index of 0.58). The state average cost per pupil was $81 (cost index of 0.10).

On an FTE cost basis, the summer school program was similar in cost to the adult education program (see Tables 13 and 14). The low and high

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*State average cost was calculated by subtracting the regular academic program cost for each full time handicapped pupil from the total cost of the full-time special options. This enabled a direct comparison between the per pupil cost and the add-on factor.

TABLE 13

Cost Per FTE Pupil and Cost Indices for Adult Program
(1976-77)

District	Cost Per FTE Pupil	Cost Index
1	$ 550	1.19
2	976	1.23
3	-	-
4	357	0.70
5	395	0.41
6	299	0.66
7	699	1.42
8	-	-
9	859	1.23
10	474	0.75
11	203	0.18
12	651	0.91
13	-	-
14	218	0.41
15	-	-
16	-	-
17	-	-
18	-	-
19	373	0.44
20	407	0.84
21	356	0.54
22	1,205	2.18
23	324	0.38
24	165	0.21
25	-	-
26	-	-
27	237	0.42
28	-	-
Sample Average	455	0.58

TABLE 14

Cost Per FTE Pupil and Cost Indices for Summer Program (1976-77)

District	Cost Per FTE Pupil	Cost Index
1	$ 272	0.59
2	180	0.23
3	-	-
4	-	-
5	174	0.18
6	-	-
7	-	-
8	-	-
9	858	0.81
10	300	0.47
11	261	0.23
12	-	-
13	-	-
14	277	1.94
15	-	-
16	-	-
17	-	-
18	-	-
19	1,087	1.27
20	-	-
21	-	-
22	942	1.70
23	775	0.91
24	132	0.17
25	-	-
26	-	-
27	-	-
28	400	0.79
Sample Average	416	0.53

costs for the program were $132 and $1,087. Overall state average cost per FTE pupil was $416 (cost index of 0.53). However, cost per pupil was lower at $35 and cost index of 0.04.

SECTION IV

IMPLICATIONS

This study was directed toward measuring the relative costs of selected grade levels and education programs in 1976-77 and 1977-78 in kindergarten through grade 12 in twenty-eight public school districts in Tennessee. Inclusion of data for both school years provides a basis for comparative analysis of expenditure patterns prior to implementation and succeeding implementation. Data presented in this report represent a reasonable basis for calculating the relative costs of these programs. It should be noted that beyond the issue of equal treatment by the State of children in various grade levels and with varying educational needs is another fundamental question of the adequacy of educational programs to meet the needs of the children and youth of the State. Given the average basic program expenditure in 1976-77 of $782 per pupil and $832 per pupil in 1977-78 for grades 4-6 computed in this study, it is dramatically demonstrated that the Tennessee Foundation Program basic support level of $318 (for fiscal year 1977-78) was inadequate to meet the resource needs of school districts. Further, the distribution of expenditures among the sample districts was found to be wealth related. That is, school districts with high wealth had greater per pupil program expenditures and lower pupil/teacher ratios than did low wealth districts. That finding certainly suggests violation of the principle of "fiscal neutrality" used by the courts to test state constitutional provisions of "uniformity" among school districts of the states. The issue of adequacy is linked to the issue of equal access to educational resources and must be addressed. If the State aid formula merely spreads inadequate resources more equitably then the

educational needs of children are not met. It must be concluded that children in Tennessee deserve more than the present State funded educational program makes available, particularly in some school districts.

Table 15 presents a comparison of the cost indices established under the Tennessee Education Finance Act of 1977 for 1977-78 and 1978-79 and the cost indices found in the study.

TABLE 15

Regular Academic Program

Program Area	Cost Indices Under the Education Finance Act of 1977[a]		Cost Indices - Study Findings[b]	
	1977-78	1978-79	1976-77	1977-78
K-3	1.20	1.245	1.11	1.12
4-6	1.00	1.00[c]	1.00	1.00
7-8	1.10	1.10	0.99	1.00
9	1.20	1.20	-[d]	-[d]
10-12	1.30	1.30	1.23	1.34

[a]Relative to a base TFP funding level for grades 4-6 of $318 per pupil in 1977-78 and $342 per pupil for 1978-79.

[b]Relative to the sample average base expenditure for grades 4-6 of $782 per pupil in 1976-77 (See Table 5) and $832 per pupil in 1977-78 (See Table 6).

[c]Note: For 1979-80, the base TFP funding level is estimated at $366 per pupil and Grade 4 is to be weighted 1.10.

[d]Grade 9 combined with grades 10-12 due to lack of data.

The cost index for grades K-3 was found to be reflective of high pupil/teacher ratios in those early childhood grades. Given the fact that beginning and developmental reading instruction is eminently important in these grades, a cost index of 1.245 for that program area appears to be fully justified.

There is little rationale to separate the costs for the program areas of grades 4-6 and grades 7-8. The Tennessee data support a single structure for grades 4-8 and a cost index of 1.00 for these grades.

Current fiscal reporting procedures did not permit separate analysis of grade 9 for either school year. However, an examination of the limited data in Tennessee as well as other states does not support the establishment of an individual cost factor for grade 9. It is therefore recommended that grade 9 be included with grades 10-12 for distribution of funds.

Table 16 presents a comparison of the cost indices established in the 1977 Act with those computed in this study for vocational program areas.

TABLE 16

Vocational Programs

Program Area	Cost Indices Under the Education Finance Act of 1977[a] 1977-78 & 1978-79	Cost Indices Study Findings[b] 1976-77	1977-78
Agriculture	2.62	1.50	1.65
Distributive Education	2.04	1.91	1.71
Health	2.10	1.56	1.82
Consumer & Homemaking	2.10	1.63	1.70
Office Occupations	2.04	1.82	1.94
Trade & Industrial	2.48	1.94	1.90
Related T & I (Other)	1.84	1.68	1.89

[a]Relative to a base TFP funding level for grades 4-6 of $318 per pupil in 1977-78 and $342 per pupil for 1978-79.

[b]Relative to the sample average base expenditure for grades 4-6 of $782 per pupil in 1976-77 (See Table 5) and $832 per pupil in 1977-78 (See Table 6).

The Tennessee Education Finance Act of 1977 established an "add-on" factor for special education services for exceptional children. The findings of this cost study suggest that an "add-on" factor of 1.04 better reflected expenditure patterns of the districts studied. However, this study went beyond determination of the "add-on" factor and costed the special education program areas by instructional arrangements. In keeping with the "least restrictive alternative" concept established by P.L. 94-142 it is recommended that the single add-on factor be modified to reflect cost variations for options served. Such a provision would assure greater equity among districts by recognizing variations in the cost of various options (delivery systems). Suggested cost factors are identified in Table 17.

TABLE 17

Special Education Programs
(Recommended Factors)

Program Area	Add-On Index
Support to Regular Program	
Options 1, 2, 4	0.30
Part-Time Support	
Options 3, 5, 6	1.00
Full-Time Support	
Public School - Option 7	1.25
Other Placement - Options 8, 9, 10	2.00

Tennessee provided in 1977-78 in the 28 sample districts in grades K-12 in State-local Foundation Program (TFP) funds together with the additional State textbook, sick leave for teachers, driver education and State and Federal vocational education funds, approximately 49 percent of the currents costs (other than pupil transportation and food services) of the academic programs in grades K-12, 61 percent of the corresponding costs for special education, and 68 percent for vocational education. Overall, approximately 52 percent of the current instructional costs (other than for pupil transportation and food services) came from the combined TFP (State-local) and from supplemental funds.

The instructional services costs in excess of the sum provided from the Tennessee Foundation Program and State supplements for textbooks, sick leave for teachers, driver education and State-Federal supplements for vocational education must be borne by the local district taxpayers from local property and sales taxes. Since taxable wealth per child of the least wealthy district approximates only one-fourth of the taxable wealth of the most able district such heavy dependence upon unequalized local tax resources results in wide disparities in the resources available to support essential instructional services.

Conclusions and Recommendations

Based on the data and other considerations noted, the researchers believe the indices computed in this study and set forth in Tables 15, 16 and 17 accurately reflect relative program costs among Tennessee school districts.

As can be seen in Table 18, few changes occurred in cost ratios among the various program areas from 1976-77 to 1977-78. In the academic program area, an increase from 1.23 to 1.34 was experienced in grades 9-12. Overall, vocational education programs increased only slightly - 1.79 to 1.83. A

substantial decrease was found in special education with a decline from 3.89 to 3.21. However, when examined on an add-on basis, there was an increase from 0.86 to 1.04. The add-on factor would be more reflective of educational need under the present distribution system. The slight changes which occurred among program areas can probably be attributed to the impact of changes in the new State Foundation Program.

In view of the fact that the basic skills and knowledge transmitted through the regular school programs are highly important just as high quality comprehensive vocational and special education programs are important there is good reason to improve program parity. Improving program parity would best be accomplished by increasing allocations for programs which are disproportionately low, not by taking amounts presently allocated to and needed by any one program to adjust another program. The latter would only spread inadequate resources more equitably. Furthermore, the basic level of support in the TFP should be significantly increased (at least to the average expenditure level for the base program in the State). The data suggest also a need for an appropriate adjustment to reflect variations in overhead costs in necessary small county districts.

TABLE 18

Summary of Findings

Program	1976-77 Cost Per Pupil	1976-77 Cost Index	1977-78 Cost Per Pupil	1977-78 Cost Index
K-3	$ 871	1.11	$ 934	1.12
4-6	782	1.00	832	1.00
7-8	776	0.99	832	1.00
9-12	963	1.23	1,112	1.34
Vocational Education	1,405	1.79	1,519	1.83
Agriculture	1,171	1.50	1,369	1.65
Distributive	1,490	1.91	1,419	1.71
Health	1,220	1.56	1,514	1.82
Home Economics	1,276	1.63	1,411	1.70
Office Occup.	1,424	1.82	1,611	1.94
Trade & Industrial	1,525	1.94	1,584	1.90
Other (related T & I)	1,322	1.68	1,569	1.89
Special Education	3,054	3.89	2,677	3.22
Option 1	48	0.06	99	0.12
Option 2	220	0.28	635	0.75
Option 3	4,939	6.32	4,506	5.42
Option 4	7,062	9.03	9,623	11.57
Option 5	3,761	4.81	2,352	2.83
Option 6	1,108	1.42	-	-
Option 7	1,916	2.45	2,396	2.88
Option 8	2,091	2.67	2,366	2.84
Option 9	3,118	3.99	-	-
Option 10	15,226	19.47	12,468	14.99

APPENDIX

TABLE 19

Cost Indices, 1976-77
(Composite for 28 Sample Districts)

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	5,451.14	127,606.13	68,348,012	668,833	42,143,586	111,160,431	871	1.11
4-6	3,710.50	95,786.08	46,170,304	503,788	28,204,777	74,878,869	782	1.00
7-8	2,764.38	72,571.41	34,303,539	382,827	21,425,523	56,111,889	773	.99
9-12	4,986.62	106,747.68	62,586,601	588,239	39,667,207	102,842,067	963	1.23
SE Option 01	.25	1,147.00	53,686	-	1,177	54,863	48	.06
02	13.55	1,150.02	185,725	33	67,137	252,895	220	.28
03	50.90	228.53	664,635	163	463,897	1,128,695	4,939	6.32
04	195.00	599.51	2,650,493	3,035	1,580,488	4,234,016	7,062	9.03
05	947.00	5,378.87	12,784,516	33,596	7,413,326	20,231,438	3,761	4.81
06	2.00	51.00	35,534	381	20,598	56,513	1,108	1.42
07	420.30	5,911.73	7,704,130	29,368	3,591,222	11,324,720	1,916	2.45
08	96.00	2,024.00	3,699,831	11,135	521,541	4,232,507	2,091	2.67
09	2.00	24.00	53,007	-	21,815	74,822	3,118	3.99
10	103.95	146.66	1,441,274	862	790,868	2,233,004	15,226	19.47
Agriculture	59.30	1,140.66	1,038,256	3,286	293,597	1,335,139	1,170	1.50
Distributive	67.00	1,180.01	1,243,824	3,981	510,893	1,758,698	1,490	1.91
Health	31.30	634.71	581,158	2,649	190,290	774,097	1,220	1.56
Home Economics	231.37	4,441.69	4,034,365	12,851	1,621,008	5,668,224	1,276	1.63
Office Occupations	111.50	2,032.45	2,124,492	9,020	759,704	2,893,216	1,424	1.82
Trade & Indust.	411.60	7,263.80	8,276,360	31,770	2,720,107	11,028,237	1,518	1.94
Other	43.00	779.88	738,149	3,864	279,684	1,021,697	1,310	1.68

District 1 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	102	2,471.11	1,016,612	5,493	376,482	1,398,587	566	1.23
4-6	62	1,851.37	622,688	4,116	228,842	855,646	462	1.00
7-8	53	1,255.90	528,774	2,792	216,770	748,336	596	1.29
9-12	82	1,447.30	816,971	3,217	346,040	1,166,228	806	1.74
SE Option 01	--	2.00	--	--	--	--	--	--
02	1	52.00	12,385	--	3,891	16,276	313	0.68
03	--	--	--	--	--	--	--	--
04	3	25.27	38,595	56	11,073	49,724	1,968	4.26
05	11	89.25	129,578	198	41,798	171,574	1,922	4.16
06	--	2.00	--	--	--	--	--	--
07	8	286.00	118,737	636	31,514	150,887	528	1.14
08	--	31.00	38,420	--	--	38,420	1,239	2.68
09	--	1.00	2,500	--	--	2,500	2,500	5.41
10	2	2.80	25,080	6	7,911	32,997	11,784	25.51
Agriculture	3	67.00	48,693	149	12,660	61,502	918	1.99
Distributive	1	20.00	14,671	44	4,220	18,935	947	2.05
Health	1	15.00	14,945	33	4,220	19,198	1,280	2.77
Home Economics	6	114.00	94,738	253	25,320	120,311	1,055	2.28
Office Occupations	3	63.00	49,682	140	12,660	62,482	992	2.15
Trade & Indust.	10	189.00	177,128	420	42,200	219,748	1,163	2.52
Other	2	38.00	29,794	84	8,440	38,318	1,008	2.18

District 2 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	372.00	8,194.99	4,405,537	143,355	3,467,842	8,016,734	978	1.23
4-6	222.00	6,041.62	2,629,111	105,686	2,069,519	4,804,316	795	1.00
7-8	216.00	4,643.58	2,558,054	81,230	2,013,586	4,652,870	1,002	1.26
9-12	343.00	6,936.59	4,062,095	121,342	3,197,500	7,380,937	1,064	1.34
SE Option 01	--	151.00	3,055	--	--	3,055	20	0.03
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	13.60	32.87	189,604	575	126,781	316,960	9,643	12.13
05	92.00	938.25	1,282,609	16,413	857,638	2,156,660	2,299	2.89
06	--	--	--	--	--	--	--	--
07	9.00	115.00	244,743	2,012	83,899	330,654	2,875	3.62
08	--	433.00	729,000	--	--	729,000	1,684	2.12
09	--	--	--	--	--	--	--	--
10	8.90	13.10	124,991	229	82,967	208,187	15,892	19.99
Agriculture	--	--	--	--	--	--	--	--
Distributive	--	--	--	--	--	--	--	--
Health	1.00	19.00	23,750	332	9,322	33,404	1,758	2.21
Home Economics	1.00	19.00	24,081	332	9,322	33,735	1,776	2.23
Office Occupations	4.00	84.00	111,145	1,469	37,289	149,903	1,785	2.25
Trade & Indust.	20.00	353.00	525,833	6,175	186,443	718,451	2,035	2.56
Other	3.00	80.00	67,368	1,399	27,966	96,733	1,209	1.52

District 3 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	26.40	660.74	256,515	3,295	75,494	335,304	507	1.12
4-6	20.25	574.41	198,289	2,865	57,908	259,062	451	1.00
7-8	12.50	391.17	123,483	1,951	45,330	170,764	437	0.97
9-12	28.85	626.11	280,956	3,122	117,436	401.514	641	1.42
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	--	--	--	--	--	--	--	--
05	5.00	36.97	124,413	184	16,276	140,873	3,810	8.45
06	--	--	--	--	--	--	--	--
07	2.00	19.00	54,091	95	6,486	60,672	3,193	7.08
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.60	2.60	6,767	13	2,079	8,859	3,407	7.55
Agriculture								
Distributive								
Health								
Home Economics								
Office Occupations								
Trade & Indust.								
Other								

District 4

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	62.80	1,509.23	574,718	3,233	242,408	820,359	544	1.06
4-6	54.24	1,387.04	497,664	2,971	209,336	709,971	512	1.00
7-8	34.96	1,000.04	322,383	2,142	145,189	469,714	470	0.92
9-12	50.00	1,012.36	449,873	2,168	204,650	656,691	649	1.27
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	12.02	10,358	26	4,007	14,391	200	0.39
03	--	--	--	--	--	--	--	--
04	2.00	8.26	21,612	18	7,778	29,408	3,560	6.95
05	11.00	40.25	142,112	86	44,340	186,538	4,634	9.05
06	--	--	--	--	--	--	--	--
07	--	--	--	--	--	--	--	--
08	3.00	23.00	50,272	--	--	50,272	2,186	4.27
09	--	--	--	--	--	--	--	--
10	2.00	1.80	22,171	4	8,100	30,275	16,819	32.84
Agriculture	4.00	79.00	58,778	169	16,372	75,319	953	1.86
Distributive	--	--	--	--	--	--	--	--
Health	1.00	19.30	13,981	41	4,093	18,115	939	1.83
Home Economics	3.00	56.17	38,835	120	12,279	51,234	912	1.78
Office Occupations	2.00	38.70	26,563	83	8,186	34,832	900	1.76
Trade & Indust.	8.00	151.00	123,474	323	32,744	156,541	1,037	2.03
Other	3.00	46.30	42,867	99	12,279	55,245	1,193	2.33

District 5 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	939	22,671.51	14,102,273	261,720	10,241,973	24,605,966	1,085	1.13
4-6	639	17,070.07	9,269,896	197,057	6,969,777	16,436,730	963	1.00
7-8	415	13,283.85	6,020,368	153,349	4,274,055	10,447,772	787	0.82
9-12	1,024	21,978.51	14,855,088	253,720	11,034,453	26,143,261	1,189	1.23
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	40	96.46	646,097	1,114	434,879	1,082,090	11,218	11.65
05	80	469.10	1,299,202	5,415	860,320	2,164,937	4,615	4.79
06	2	33.00	32,124	381	20,598	53,103	1,609	1.67
07	115	1,313.00	2,898,510	15,157	1,231,398	4,145,065	3,157	3.28
08	63	858.00	1,803,271	9,905	383,061	2,196,237	2,560	2.66
09	2	18.00	31,257	--	21,815	53,072	2,948	3.06
10	22.1	22.50	379,653	260	235,191	615,104	27,338	28.39
Agriculture	/1	23.00	31,894	266	6,080	38,240	1,663	1.73
Distributive	/6	102.00	166,509	1,177	36,482	204,168	2,002	2.08
Health	/2	43.00	46,830	496	12,161	59,487	1,383	1.44
Home Economics	/6	133.00	157,649	1,535	36,482	195,666	1,471	1.53
Office Occupations	/13	260.00	312,359	3,001	79,044	394,404	1,517	1.58
Trade & Indust.	/33	611.00	772,527	7,053	200,651	980,231	1,604	1.67
Other	/	--	--	--	--	--	--	--

District 6 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	29.50	703.38	284,943	6,126	115,328	406,397	578	1.28
4-6	20.50	631.78	199,143	5,503	80,143	284,789	451	1.00
7-8	15.00	499.01	148,634	4,346	58,642	211,622	424	0.94
9-12	23.00	464.06	224,165	4,042	89,917	318,124	686	1.52
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	2.21	11,093	19	3,909	15,021	6,797	15.07
05	5.50	14.62	62,297	127	21,502	83,926	5,740	12.73
06	--	--	--	--	--	--	--	--
07	1.00	11.00	14,056	96	3,909	18,061	1,642	3.64
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.50	0.60	5,741	5	1,955	7,701	12,835	28.46
Agriculture	1/-	20.00	15,828	174	3,909	19,911	996	2.21
Distributive	-/1	20.00	16,243	174	2,573	18,990	950	2.11
Health	-/1	20.33	17,787	177	2,573	20,537	1,010	2.24
Home Economics	2/-	50.33	30,016	438	7,819	38,273	760	1.69
Office Occupations	-/1	22.00	18,050	192	2,573	20,815	946	2.10
Trade & Indust.	-/4	86.00	73,651	749	10,292	84,692	985	2.18
Other	--	--	--	--	--	--	--	--

District 7 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	58.00	1,463.77	613,697	4,513	207,930	826,140	564	1.14
4-6	39.50	1,105.60	419,504	3,409	141,608	564,521	494	1.00
7-8	23.50	646.76	249,418	1,994	84,248	335,660	519	1.05
9-12	16.00	342.15	168,305	1,055	57,360	226,720	663	1.34
SE Option 01	--	4.00	--	--	--	--	--	--
02	--	22.00	1,798	--	--	1,798	82	0.17
03	--	--	--	--	--	--	--	--
04	2.00	17.43	24,923	54	7,170	32,147	1,884	3.81
05	5.50	132.21	98,773	408	19,718	118,899	899	1.82
06	--	--	--	--	--	--	--	--
07	2.00	21.00	46,785	65	7,170	54,020	2,572	5.21
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.80	1.80	9,907	6	2,868	12,781	7,101	14.37
Agriculture	2.00	26.39	29,691	81	7,170	36,942	1,400	2.83
Distributive	1.00	16.20	12,917	50	3,585	16,552	1,020	2.06
Health	--	--	--	--	--	--	--	--
Home Economics	3.00	46.59	39,852	144	10,755	50,751	1,089	2.20
Office Occupations	1.00	11.19	13,946	34	3,585	17,565	1,570	3.18
Trade & Indust.	1.00	19.54	15,116	60	3,585	18,761	960	1.94
Other	1.00	16.37	12,202	50	3,585	15,837	967	1.96

District 8 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	276	6,176.50	3,488,554	41,064	1,817,366	5,346,984	866	.99
4-6	219	4,834.95	2,766,316	32,145	1,442,041	4,240,502	877	1.00
7-8	132	3,179.73	1,674,510	21,140	874,569	2,570,219	808	.92
9-12	224	4,797.97	2,825,511	31,899	1,484,118	4,341,528	905	1.03
SE Option 01	--	--	--	--	--	--	--	--
02	--	545.00*					53	0.06
03	1.5	147.00	26,695	--	9,918	36,613	53	0.06
04	10	26.17	147,506	174	65,859	213,539	8,160	9.30
05	29	227.78	393,143	1,514	191,160	585,817	2,572	2.93
06	--	--	--	--	--	--	--	--
07	17	436	426,081	2,899	112,348	541,328	1,242	1.42
08	4	103	297,543	685	15,909	314,137	3,050	3.48
09	--	68	--	--	--	--	--	--
10	3.87	9.90	54,092	66	25,614	79,772	8,058	9.19
Agriculture	1	10	20,158	66	6,626	26,850	2,685	3.06
Distributive	2	42	43,485	279	13,251	57,015	1,358	1.55
Health	2	37	42,765	246	13,251	56,262	1,521	1.73
Home Economics	6	108	127,862	718	39,753	168,333	1,559	1.78
Office Occupations	4	54	82,647	359	26,502	109,508	2,028	2.31
Trade & Indust.	22	405	470,121	2,693	145,762	618,576	1,527	1.74
Other	3	73	66,668	485	19,877	87,030	1,192	1.36

*Cost for Option 2 reflected in Option 3.

District 9 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	94.65	2,094.28	1,147,680	6,109	551,715	1,705,504	814	1.16
4-6	50.85	1,327.55	628,086	3,872	296,405	928,363	699	1.00
7-8	49.95	1,163.60	622,672	3,394	313,436	939,502	807	1.15
9-12	88.55	1,958.70	1,100,065	5,714	555,651	1,661,430	848	1.21
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	11.00	14,423	--	5,829	20,252	1,841	2.63
03	--	--	--	--	--	--	--	--
04	2.00	6.20	29,129	18	11,703	40,850	6,589	9.43
05	12.00	105.57	197,925	308	73,070	271,303	2,570	3.68
06	--	--	--	--	--	--	--	--
07	7.00	88.00	120,526	257	42,141	162,924	1,851	2.65
08	--	5.00	5,000	--	--	5,000	1,000	1.43
09	--	--	--	--	--	--	--	--
10	3.50	3.90	49,905	11	21,517	71,433	18,316	26.20
Agriculture	--	--	--	--	--	--	--	--
Distributive	2.00	36.40	30,578	106	12,550	43,234	1,188	1.70
Health	--	--	--	--	--	--	--	--
Home Economics	5.00	108.00	77,099	315	31,375	108,789	1,007	1.44
Office Occupations	1.00	13.30	15,740	39	6,275	22,054	1,658	2.37
Trade & Indust.	7.00	71.00	109,348	207	43,925	153,480	2,162	3.09
Other	3.00	25.30	47,781	74	18,825	66,680	2,636	3.77

1976-77

District 10

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	74.20	1,845.26	879,116	8,606	527,031	1,414,753	767	1.21
4-6	48.80	1,482.09	584,477	6,912	346,619	938,008	633	1.00
7-8	62.50	1,092.25	729,667	5,094	443,928	1,178,689	1,079	1.71
9-12	76.50	1,315.51	907,030	6,136	543,368	1,456,534	1,107	1.75
SE Option 01	--	90.00	340	--	--	340	4	0.006
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	13.00	36,048	61	21,309	57,418	4,417	6.98
05	10.00	67.60	122,930	315	71,028	194,273	2,874	4.54
06	--	--	--	--	--	--	--	--
07	13.00	288.00	195,646	1,343	92,337	289,326	1,005	1.59
08	--	15.00	56,332	--	--	56,332	3,755	5.93
09	--	--	--	--	--	--	--	--
10	2.00	6.50	23,148	30	14,206	37,384	5,751	9.09
Agriculture	1.00	12.27	17,479	57	7,103	24,639	2,008	3.17
Distributive	1.00	21.91	17,725	102	7,103	24,930	1,138	1.80
Health	1.00	11.08	16,424	52	7,103	23,579	2,128	3.36
Home Economics	6.00	111.60	109,381	521	42,617	152,519	1,367	2.16
Office Occupations	3.00	63.26	54,885	295	21,309	76,489	1,209	1.91
Trade & Indust.	14.00	247.76	269,180	1,156	99,440	369,776	1,492	2.36
Other	11.00	180.91	203,547	844	78,131	282,522	1,562	2.47

1976-77

District 11

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	85.00	1,716.58	1,112,022	13,764	604,495	1,730,281	1,008	0.88
4-6	72.00	1,288.96	946,522	10,335	512,043	1,468,900	1,140	1.00
7-8	55.00	977.25	709,691	7,836	391,144	1,108,671	1,134	0.99
9-12	101.50	1,568.95	1,339,030	12,580	732,598	2,084,208	1,328	1.16
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	2.00	15.93	31,554	128	14,223	45,905	2,882	2.53
05	11.00	93.13	208,831	747	78,653	288,231	3,095	2.71
06	--	--	--	--	--	--	--	--
07	4.00	41.00	86,650	329	28,500	115,479	2,817	2.47
08	5.00	68.00	142,016	545	22,329	164,890	2,425	2.13
09	--	--	--	--	--	--	--	--
10	2.00	5.20	[illegible],354	42	14,398	45,794	8,807	7.73
Agriculture	--	--	--	--	--	--	--	--
Distributive	2.00	35.00	35,593	281	14,435	50,309	1,437	1.26
Health	1.00	17.00	18,826	136	7,218	26,180	1,540	1.35
Home Economics	3.67	49.00	62,994	393	26,489	89,876	1,834	1.61
Office Occupations	1.00	18.00	19,106	144	7,218	26,468	1,470	1.29
Trade & Indust.	8.67	135.00	169,757	1,082	62,578	233,417	1,729	1.52
Other	--	--	--	--	--	--	--	--

District 12 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	346.00	7,789.53	4,197,691	9,472	1,782,592	5,989,755	769	1.08
4-6	242.50	5,909.58	2,953,688	7,186	1,249,360	4,210,234	712	1.00
7-8	156.00	4,616.82	1,945,119	5,614	918,216	2,868,949	621	0.87
9-12	327.00	6,582.18	3,982,354	8,004	1,924,722	5,915,080	899	1.26
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	2.60	6.96	36,693	8	14,349	51,050	7,334	10.30
04	9.70	102.40	132,344	125	50,708	183,177	1,789	2.51
05	40.50	481.53	645,943	586	223,703	870,232	1,807	2.53
06	--	--	--	--	--	--	--	--
07	27.00	216.00	511,566	263	147,912	659,741	3,054	4.29
08	--	25.00	46,663	--	--	46,663	1,867	2.62
09	--	--	--	--	--	--	--	--
10	5.44	6.00	79,379	7	31,286	110,672	18,445	25.90
Agriculture	2/1	53.00	60,431	64	15,013	75,508	1,425	2.00
Distributive	2/1	71.00	56,915	86	15,013	72,014	1,014	1.42
Health	2/1	52.00	65,682	63	15,013	80,758	1,553	2.18
Home Economics	17/3	408.00	371,202	496	109,785	481,483	1,180	1.66
Office Occupations	3/4	149.00	145,632	181	30,622	176,435	1,184	1.66
Trade & Indust.	22/22	818.00	943,751	995	200,794	1,145,540	1,400	1.97
Other	--	--	--	--	--	--	--	--

District 13

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	21.50	496.05	218,807	3,821	86,102	308,730	622	1.17
4-6	14.50	394.82	148,725	3,041	58,069	209,835	531	1.00
7-8	11.00	288.83	112,617	2,225	44,052	158,894	550	1.04
9-12	20.50	422.04	207,653	3,251	99,234	310,138	735	1.38
SE Option 01	--	1	7,760	--	--	7,760	7,760	14.61
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	--	--	--	--	--	--	--	--
05	5.00	52.61	63,843	405	20,860	85,108	1,618	3.05
06	--	--	--	--	--	--	--	--
07	2.00	19.73	26,423	152	8,009	34,584	1,753	3.30
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	--	--	--	--	--	--	--	--
Agriculture	2.00	36.00	38,509	277	12,909	51,695	1,436	2.70
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	2.00	33.00	36,716	254	12,909	49,879	1,511	2.85
Office Occupations	1.00	19.00	19,152	146	6,455	25,753	1,355	2.55
Trade & Indust.	1.00	19.00	20,086	146	6,455	26,687	1,405	2.65
Other	--	--	--	--	--	--	--	--

District 14

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	74.00	2,054.82	759,737	8,244	348,433	1,116,414	543	1.01
4-6	55.00	1,549.93	565,094	6,218	258,971	830,283	536	1.00
7-8	35.00	1,210.10	362,546	4,855	164,799	532,200	440	0.82
9-12	64.00	1,482.62	653,326	5,948	301,348	960,622	648	1.21
SE Option 01	00.25	2.00	3,205	--	1,177	4,382	--	--
02	3.25	90.00	43,340	--	15,303	58,643	652	1.22
03	--	--	--	--	--	--	--	--
04	2.50	8.03	32,946	32	11,771	44,749	5,573	10.40
05	13.50	147.50	189,518	592	63,566	253,676	1,720	3.21
06	--	--	--	--	--	--	--	--
07	3.00	32.00	43,304	128	14,126	57,558	1,799	3.36
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	2.00	2.00	25,863	8	9,417	35,288	17,644	33.00
Agriculture	1/2.5	74.00	59,858	297	11,654	71,809	970	1.81
Distributive	/1	20.00	15,832	80	2,778	18,690	935	1.74
Health	/1	22.00	16,480	88	2,778	19,346	879	1.64
Home Economics	5.8/2	144.00	122,002	578	32,866	155,446	1,079	2.01
Office Occupations	1/1.5	39.00	38,316	156	8,876	47,348	1,214	2.27
Trade & Indust.	1.2/10	208.00	191,134	834	33,430	225,398	1,084	2.02
Other	--	--	--	--	--	--	--	--

District 15

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	20.00	484.66	187,394	3,138	81,580	272,112	561	1.07
4-6	14.00	371.82	134,477	2,407	57,106	193,990	522	1.00
7-8	9.00	276.30	85,675	1,789	36,711	124,175	449	0.86
9-12	20.00	486.43	189,664	3,149	96,940	289,753	596	1.14
SE Option 01	--	--	--	--	--	--	--	--
.02	0.50	--	5,316	--	2,040	7,356	--	--
03	--	--	--	--	--	--	--	--
04	--	--	--	--	--	--	--	--
05	3.00	14.37	32,764	93	13,005	45,862	3,192	6.11
06	--	--	--	--	--	--	--	--
07	1.30	8.00	20,397	52	5,303	25,752	3,219	6.17
08	--	--	--	--	--	--	--	--
09	--	2.00	3,950	--	--	3,950	1,975	3.78
10	1.00	1.60	11,702	10	4,464	16,176	10,110	19.37
Agriculture								
Distributive								
Health								
Home Economics								
Office Occupations								
Trade & Indust.								
Other								

1976-77

District 16

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	80.00	2,152.41	789,740	4,570	370,971	1,165,281	541	0.97
4-6	55.00	1,437.19	542,947	3,051	255,043	801,041	557	1.00
7-8	44.00	1,287.47	434,357	2,733	319,987	757,077	588	1.06
9-12	67.00	1,658.07	661,407	3,520	487,252	1,152,179	695	1.25
SE Option 01	--	21.00	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	--	--	--	--	--	--	--	--
05	20.00	74.66	244,344	159	124,366	368,869	4,941	8.87
06	--	10.00	--	--	--	--	--	--
07	5.00	68.00	75,758	144	25,821	101,723	1,496	2.69
08	--	44.00	38,303	--	--	38,303	871	1.56
09	--	--	--	--	--	--	--	--
10	1.53	4.20	18,494	9	10,271	28,774	6,851	12.30
Agriculture	5.00	91.00	88,740	193	36,362	125,295	1,377	2.47
Distributive	1.00	18.00	16,459	38	7,272	23,769	1,321	2.37
Health	1.00	15.00	16,935	32	7,272	24,239	1,616	2.90
Home Economics	7.00	132.00	119,724	280	50,907	170,911	1,295	2.33
Office Occupations	3.00	46.00	50,680	98	21,817	72,595	1,578	2.83
Trade & Indust.	9.00	155.00	162,419	329	65,452	228,200	1,472	2.64
Other	--	--	--	--	--	--	--	--

District 17

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	117.00	2,964.92	1,396,577	4,347	454,527	1,855,451	625	0.96
4-6	95.50	2,321.34	1,141,184	3,403	371,003	1,515,590	653	1.00
7-8	72.00	1,749.87	863,901	2,565	341,498	1,207,964	690	1.06
9-12	118.50	2,858.16	1,437,545	4,190	499,122	1,940,857	679	1.04
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	1.80	1.30	22,567	2	7,254	29,823	22,941	35.13
04	5.20	18.48	64,508	27	20,332	84,867	4,592	7.03
05	16.50	70.13	204,825	103	66,838	271,766	3,875	5.93
06	--	--	--	--	--	--	--	--
07	3.00	57 00	46,244	84	11,982	58,310	1,023	1.57
08	12.00	177.00	182,188	--	29,712	211,900	1,197	1.83
09	--	1.00	3,300	--	--	3,300	3,300	5.05
10	4.25	4.80	53,686	7	17,248	70,941	14,779	22.63
Agriculture								
Distributive								
Health								
Home Economics								
Office Occupations								
Trade & Indust.								
Other								

District 18 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	17.50	468.44	159,934	3,813	47,713	211,460	451	0.85
4-6	17.00	382.36	154,613	3,112	46,350	204,075	534	1.00
7-8	9.00	276.14	82,488	2,248	24,538	109,274	396	0.74
9-12	21.00	355.97	189,723	2,898	88,228	280,849	789	1.48
SE Option 01	--	--	--	--	--	--	--	--
02	0.80	8.00	11,386	--	2,181	13,567	1,696	3.18
03	--	--	--	--	--	--	--	--
04	1.00	3.19	9,988	26	2,726	12,740	3,994	7.48
05	5.00	15.70	50,840	128	13,632	64,600	4,115	7.71
06	--	--	--	--	--	--	--	--
07	1.00	12.00	13,484	98	2,726	16,308	1,359	2.55
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.20	0.20	3,443	2	545	3,990	19,950	37.36
Agriculture	1.00	18.00	14,677	147	4,201	19,025	1,057	1.98
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	1.00	20.00	13,677	163	4,201	18,041	902	1.69
Office Occupations	1.00	22.00	15,177	179	4,201	19,557	889	1.67
Trade & Indust.	2.00	46.00	27,054	374	8,403	35,831	779	1.46
Other	--	--	--	--	--	--	--	--

District 19 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	1,407	32,752.53	18,496,182	58,562	13,719,371	32,274,115	985	1.15
4-6	879	23,645.08	11,568,779	42,277	8,570,951	20,182,007	854	1.00
7-8	774	18,190.45	10,039,887	32,524	7,547,117	17,619,528	987	1.16
9-12	1,182	26,361.48	15,549,688	47,134	11,525,442	27,122,264	1,029	1.20
SE Option 01	--	100.00	16,992	--	--	16,992	170	0.20
02	--	--	--	--	--	--	--	--
03	43	71.20	553,037	127	419,284	972,448	13,658	15.99
04	58	89.72	744,698	160	565,546	1,310,404	14,605	17.10
05	350	704.04	4,530,243	1,259	3,412,779	7,944,281	11,284	13.21
06	--	--	--	--	--	--	--	--
07	152	2,380.00	1,946,567	4,255	1,482,121	3,432,943	1,439	1.69
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	18	12.50	229,767	22	175,514	405,303	32,424	37.97
Agriculture	1	21.00	18,636	38	9,751	28,425	1,354	1.59
Distributive	34	553.00	582,948	989	331,527	915,464	1,655	1.94
Health	6	160.00	105,098	286	58,505	163,889	1,024	1.20
Home Economics	82	1,475.00	1,459,358	2,637	799,565	2,261,560	1,533	1.80
Office Occupations	34	567.00	626,135	1,014	331,527	958,676	1,691	1.98
Trade & Indust.	115	1,969.00	2,190,405	3,521	1,121,342	3,315,268	1,684	1.97
Other	6	113.00	102,025	202	58,505	160,732	1,422	1.67

District 20

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	51.04	1,288.37	521,994	4,534	177,874	704,402	547	1.12
4-6	34.56	982.51	354,684	3,457	120,442	478,583	487	1.00
7-8	24.40	716.28	250,674	2,521	109,751	362,946	507	1.04
9-12	47.50	1,163.37	494,395	4,094	213,655	712,144	612	1.26
SE Option 01	--	155.00	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	2.00	14.03	27,467	49	6,970	34,486	2,458	5.05
05	7.00	16.60	105,529	58	27,940	133,527	8,044	16.52
06	--	--	--	--	--	--	--	--
07	3.00	25.00	72,478	88	11,468	84,034	3,361	6.90
08	--	--	--	--	--	--	--	--
09	--	6.00	--	--	--	--	--	--
10	2.00	5.32	27,419	19	8,489	35,927	6,753	13.87
Agriculture	3/1	75.00	61,066	264	15,880	77,210	1,029	2.11
Distributive	/1	19.50	20,294	69	2,386	22,749	1,167	2.40
Health	/1	16.00	20,213	56	2,386	22,655	1,416	2.91
Home Economics	4.333/	84.00	50,185	296	19,490	69,971	833	1.71
Office Occupations	/1	18.00	20,970	63	2,386	23,419	1,301	2.67
Trade & Indust.	/5	83.50	114,881	294	11,930	127,105	1,522	3.13
Other	--	--	--	--	--	--	--	--

Distri[illegible]1

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Direct Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	178.00	3,934.62	1,999,066	4,289	670,532	2,673,887	680	1.03
4-6	136.80	3,114.53	1,545,473	3,395	515,330	2,064,198	663	1.00
7-8	111.80	2,487.55	1,267,195	2,711	423,649	1,693,555	681	1.03
9-12	183.20	3,919.34	2,067,552	4,272	705,692	2,777,516	709	1.07
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	4.00	10.73	44,847	12	15,068	59,927	5,585	8.42
05	43.00	215.93	458,874	235	163,697	622,806	2,884	4.35
06	--	--	--	--	--	--	--	--
07	9.00	82.00	122,511	89	33,948	156,548	1,909	2.88
08	--	--	5,029	--	--	5,029	--	--
09	--	--	--	--	--	--	--	--
10	4.26	6.30	45,117	7	16,277	61,401	9,746	14.70
Agriculture	4/1	102.00	89,919	111	18,305	108,335	1,062	1.60
Distributive	1/1	34.00	33,556	37	6,749	40,342	1,187	1.79
Health	/1	23.00	17,491	25	2,897	20,413	888	1.34
Home Economics	10/2	246.00	203,355	268	44,314	247,937	1,008	1.52
Office Occupations	5/1	113.00	101,881	123	22,157	124,161	1,099	1.66
Trade & Indust.	7/12	310.00	390,448	338	61,726	452,512	1,460	2.20
Other	--	--	--	--	--	--	--	--

District 22

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	101.00	2,434.98	1,150,803	4,488	462,132	1,617,423	664	1.20
4-6	62.00	1,818.35	717,930	3,351	283,685	1,004,966	553	1.00
7-8	51.17	1,369.84	579,965	2,525	234,132	816,622	596	1.08
9-12	69.67	1,544.11	795,032	2,846	318,780	1,116,658	723	1.31
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	10.71	34,407	20	13,727	48,154	4,496	8.13
05	29.00	224.44	329,838	414	132,692	462,944	2,063	3.73
06	--	--	--	--	--	--	--	--
07	3.00	64.00	55,838	118	13,727	69,683	1,089	1.97
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	2.00	4.90	22,738	9	9,151	31,898	6,510	11.77
Agriculture	3/	60.00	60,532	111	13,727	74,370	1,240	2.24
Distributive	/1	20.00	19,137	37	2,833	22,007	1,100	1.99
Health	/1	21.00	20,221	39	2,833	23,093	1,100	1.99
Home Economics	7/	142.00	134,410	262	32,029	166,701	1,174	2.12
Office Occupations	2/1	56.00	56,683	103	11,984	68,770	1,228	2.22
Trade & Indust.	2/7	177.00	192,494	326	28,982	221,802	1,253	2.27
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	298.00	6,129.07	3,460,274	27,470	2,178,848	5,666,592	925	1.09
4-6	201.00	4,516.93	2,344,635	20,245	1,469,625	3,834,505	849	1.00
7-8	87.50	3,206.62	1,048,407	14,372	639,762	1,702,541	531	0.63
9-12	240.00	5,327.60	2,794,955	23,878	1,958,470	4,777,303	897	1.06
SE Option 01	--	14.00	834	--	--	834	60	0.07
02	--	31.00	1,387	--	--	1,387	45	0.05
03	--	--	--	--	--	--	--	--
04	9.00	30.32	125,944	136	66,016	192,096	6,133	7.22
05	49.00	549.11	692,079	2,461	365,057	1,059,597	1,930	2.27
06	--	--	--	--	--	--	--	--
07	7.00	81.00	135,432	363	52,030	187,825	2,319	2.73
08	4/4.00	138.00	116,581	--	65,282	181,863	1,318	1.55
09	--	--	--	--	--	--	--	--
10	4.00	10.00	53,828	45	31,368	85,241	8,524	10.04
Agriculture	2.30	60.00	41,326	269	18,769	60,364	1,006	1.18
Distributive	3.00	60.00	79,346	269	24,481	104,096	1,735	2.04
Health	1.50	49.00	26,951	220	12,240	39,411	804	0.95
Home Economics	11.17	243.00	200,700	1,089	91,150	292,939	1,206	1.42
Office Occupations	6.00	121.00	107,747	542	48,962	157,251	1,300	1.53
Technical	4.00	65.00	71,870	291	32,641	104,802	1,612	1.90
Trade & Indust.	12.83	247.00	230,525	1,107	104,697	336,329	1,362	1.60
Other	--	--	--	--	--	--	--	--

District 24

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	265.30	5,901.98	3,221,628	7,991	1,704,340	4,933,959	836	1.05
4-6	184.50	4,301.52	2,246,707	5,824	1,185,265	3,437,796	799	1.00
7-8	93.20	3,048.41	1,143,645	4,128	598,735	1,746,508	573	0.72
9-12	234.00	4,893.96	2,839,091	6,626	1,431,141	4,276,858	874	1.09
SE Option 01	--	591.00	7,284	--	--	7,284	13	0.02
02	--	5.00	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	6.00	20.03	72,514	27	38,545	111,086	5,546	6.94
05	20.00	83.00	255,424	112	126,789	382,325	4,606	5.76
06	--	18.00	3,410	--	--	3,410	189	0.24
07	8.00	93.00	133,031	126	50,469	183,626	1,974	2.47
08	--	52.00	132,956	--	--	132,956	2,557	3.20
09	--	--	--	--	--	--	--	--
10	4.00	9.10	51,388	12	25,003	76,403	8,396	10.51
Agriculture	2.00	41.00	32,684	56	12,232	44,972	1,097	1.37
Distributive	1.00	15.00	16,503	20	6,116	22,639	1,509	1.89
Health	1.00	11.00	16,526	15	6,116	22,657	2,060	2.58
Home Economics	10.00	212.00	149,240	287	61,160	210,687	994	1.24
Office Occupations	1.00	17.00	17,459	23	6,116	23,598	1,388	1.74
Trade & Indust.	7.50	114.00	215,361	154	45,870	261,385	2,293	2.87
Other	--	--	--	--	--	--	--	--

District 25 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	169.00	4,752.15	1,897,305	8,522	938,154	2,843,981	598	1.03
4-6	136.00	3,952.97	1,529,259	7,089	754,964	2,291,312	580	1.00
7-8	114.40	3,135.10	1,282,784	5,622	659,637	1,948,043	621	1.07
9-12	172.00	3,769.60	1,910,811	6,760	902,601	2,820,172	748	1.29
SE Option 01	--	16.00	14,216	--	--	14,216	889	1.53
02	2.00	3.00	35,486	--	11,102	46,588	15,529	26.77
03	--	--	--	--	--	--	--	--
04	9.00	17.73	97,050	32	49,961	147,043	8,293	14.30
05	43.00	322.45	494,157	578	237,530	732,265	2,271	3.92
06	--	--	--	--	--	--	--	--
07	9.00	67.00	127,116	120	49,828	177,064	2,643	4.56
08	1.00	22.00	15,624	--	5,248	20,872	949	1.64
09	--	2.00	12,000	--	--	12,000	6,000	10.34
10	3.00	3.00	38,024	5	16,154	54,183	18,061	31.14
Agriculture	6.00	116.00	109,295	208	31,486	140,989	1,215	2.09
Distributive	2.00	37.00	32,684	66	10,495	43,245	1,169	2.02
Health	2.00	33.00	33,742	59	10,495	44,296	1,342	2.31
Home Economics	12.00	254.00	202,076	455	62,972	265,503	1,045	1.80
Office Occupations	8.00	143.00	134,071	256	41,981	176,308	1,233	2.13
Trade & Indust.	17.5/7.5	414.00	475,397	742	116,414	592,553	1,431	2.47
Other	7.00	143.00	107,520	256	36,734	144,510	1,011	1.74

District 26

1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	42.50	875.54	507,998	11,021	278,205	797,224	911	1.03
4-6	34.25	730.49	410,129	9,195	224,200	643,524	881	1.00
7-8	28.25	558.93	336,904	7,036	184,924	528,864	946	1.07
9-12	41.60	918.66	498,783	11,564	233,521	743,868	810	0.92
SE Option 01	--	--	--	--	--	--	--	--
02	3.00	341.00	37,941	--	18,538	56,479	166	0.19
03	2.00	2.07	25,643	26	13,092	38,761	18,725	21.25
04	2.00	10.40	32,301	131	13,092	45,524	4,377	4.97
05	7.00	34.57	97,779	435	44,889	143,103	4,140	4.70
06	--	--	--	--	--	--	--	--
07	2.00	21.00	48,380	264	12,159	60,803	2,895	3.29
08	--	11.00	12,650	--	--	12,650	1,150	1.31
09	--	--	--	--	--	--	--	--
10	1.00	1.34	13,755	17	6,080	19,852	14,815	16.82
Agriculture	--	--	--	--	--	--	--	--
Distributive	--	--	--	--	--	--	--	--
Health	0.80	14.00	12,193	176	4,491	16,860	1,204	1.37
Home Economics	2.40	46.00	36,203	579	13,472	50,254	1,092	1.24
Office Occupations	1.00	18.00	15,589	227	5,613	21,429	1,191	1.35
Trade & Indust.	8.40	171.00	143,262	2,153	47,153	192,568	1,126	1.28
Other	1.00	20.00	14,738	252	5,613	20,603	1,030	1.17

District 27

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	76.25	1,935.72	828,902	5,226	323,788	1,157,916	598	1.06
4-6	58.25	1,555.45	624,896	4,200	247,353	876,449	563	1.00
7-8	41.25	1,101.37	449,624	2,974	175,164	627,762	570	1.01
9-12	65.25	1,362.11	730,519	3,678	277,077	1,011,274	742	1.32
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	30.00	11,905	7	4,246	16,158	539	0.96
03	--	--	--	--	--	--	--	--
04	3.00	11.29	35,717	30	12,739	48,486	4,295	7.63
05	11.00	48.27	174,359	130	46,710	221,199	4,583	8.14
06	--	--	--	--	--	--	--	--
07	4.00	35.00	72,685	95	16,986	89,766	2,565	4.56
08	--	--	--	--	--	--	--	--
09	--	3.00	--	--	--	--	--	--
10	2.00	3.30	23,575	9	8,493	32,077	9,720	17.27
Agriculture	1/2	67.00	51,087	181	9,729	60,997	910	1.62
Distributive	/1	20.00	15,653	54	2,742	18,449	922	1.64
Health	/1	22.00	15,705	59	2,742	18,506	841	1.49
Home Economics	4/2	125.00	91,892	338	22,469	114,699	918	1.63
Office Occupations	/2	40.00	33,512	108	5,483	39,103	978	1.74
Trade & Indust.	/7	147.00	124,922	397	19,191	144,510	983	1.75
Other	1/2	44.00	43,639	119	9,729	53,487	1,216	2.16

District 28 1976-77

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	67.50	1,682.99	672,313	2,047	290,360	964,720	573	1.13
4-6	42.50	1,205.77	425,388	1,466	182,819	609,673	506	1.00
7-8	33.00	918.19	330,097	1,117	141,954	473,168	515	1.02
9-12	56.00	1,193.77	555,014	1,452	240,891	797,357	668	1.32
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	2.00	8.65	19,601	11	8,603	28,215	3,262	6.45
05	12.50	109.23	152,344	133	53,770	206,247	1,888	3.73
06	--	--	--	--	--	--	--	--
07	3.00	33.00	47,091	40	12,905	60,036	1,819	3.60
08	--	19.00	27,983	--	--	27,983	1,473	2.91
09	--	--	--	--	--	--	--	--
10	1.00	1.40	10,287	2	4,302	14,591	10,422	20.60
Agriculture	5.50	89.00	88,975	108	23,659	112,742	1,267	2.50
Distributive	1.00	19.00	16,776	23	4,302	21,101	1,111	2.20
Health	/1.0	15.00	18,613	18	2,581	21,212	1,414	2.79
Home Economics	5.00	82.00	81,118	100	21,508	102,726	1,253	2.48
Office Occupations	1.0/1.0	37.00	37,365	45	6,883	44,293	1,197	2.37
Trade & Indust.	/8.0	117.00	148,086	142	20,648	168,876	1,443	2.85
Other	--	--	--	--	--	--	--	--

TABLE 20

Cost Indices, 1977-78

(Composite for 28 Sample Districts)

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	5,615.33	127,085.94	74,752,174	1,158,969	42,881,774	118,792,917	935	1.12
4-6	3,656.20	92,664.36	48,649,306	850,684	27,593,177	77,093,167	832	1.00
7-8	2,984.72	77,966.23	40,043,512	775,800	24,038,761	64,858,073	832	1.00
9-12	4,984.26	96,195.87	67,120,650	795,341	39,688,909	107,604,900	1,119	1.34
SE Option 01	1.25	368.00	27,008	14	9,285	36,307	99	.12
02	21.25	733.00	314,860	173	143,894	458,927	626	.75
03	3.40	14.80	49,259	30	17,393	66,682	4,506	5.42
04	205.40	493.32	3,119,946	4,356	1,622,678	4,746,980	9,623	11.57
05	982.80	9,473.91	14,716,863	53,781	7,507,336	22,277,980	2,352	2.83
06	4.00	-	95,191	-	45,233	140,424	-	-
07	456.50	5,315.00	8,856,895	53,421	3,823,977	12,734,293	2,396	2.88
08	135.00	2,450.72	4,524,000	1,158	1,273,453	5,798,611	2,366	2.84
09	-	-	61,438	-	-	61,438	-	-
10	102.02	190.58	1,564,628	1,759	809,789	2,376,176	12,468	14.99
Agriculture	64.30	1,181.60	1,270,750	4,793	342,047	1,617,590	1,369	1.65
Distributive	81.67	1,613.00	1,620,636	17,065	651,924	2,289,625	1,419	1.71
Health	35.00	594.00	672,229	4,313	222,975	899,517	1,514	1.82
Home Economics	254.70	4,688.90	4,774,590	39,111	1,801,290	6,614,991	1,411	1.70
Office Occupations	137.50	2,327.20	2,677,027	21,364	1,051,363	3,749,754	1,611	1.94
Trade & Indust.	492.40	8,652.40	10,141,458	75,348	3,491,704	13,708,510	1,584	1.90
Other	22.00	342.00	388,145	2,002	146,286	536,433	1,569	1.89

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	94.76	2,309.84	1,003,807	13,398	444,605	1,461,810	633	0.89
4-6	79.56	1,724.13	842,791	10,000	373,288	1,226,079	711	1.00
7-8	47.13	1,288.87	499,254	7,476	221,130	727,860	565	0.79
9-12	79.05	1,871.00	837,388	10,852	437,399	1,285,639	687	0.97
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	64.00	15,085	--	4,692	19,777	309	0.43
03	--	--	--	--	--	--	--	--
04	4.00	21.98	50,118	519	18,768	69,405	3,158	4.44
05	14.00	110.25	162,755	639	65,686	229,080	2,078	2.92
06	--		--	--	--	--	--	--
07	10.00	245.00	148,126	1,421	51,832	201,379	822	1.16
08	--	36.00	71,402	--	--	71,402	1,983	2.79
09	--	--	2,700	--	--	2,700	--	--
10	2.00	8.40	29,190	49	9,586	38,825	4,622	6.50
Agriculture	3.00	63.00	52,313	365	16,600	69,278	1,100	1.55
Distributive	1.00	23.00	15,950	133	5,533	21,616	940	1.32
Health	1.00	19.00	17,903	110	5,533	23,546	1,239	1.74
Home Economics	6.30	136.00	103,859	789	34,859	139,507	1,026	1.44
Office Occupations	3.00	64.00	53,034	371	16,600	70,005	1,094	1.54
Trade & Indust.	10.00	223.00	189,799	1,293	55,332	246,424	1,105	1.55
Other	2.00	43.00	31,931	249	11,066	43,246	1,006	1.41

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	382.30	7,759.49	5,042,609	150,521	3,182,877	8,376,007	1,079	1.30
4-6	212.33	5,649.61	2,820,073	109,593	1,767,775	4,697,441	831	1.00
7-8	208.96	4,178.10	2,769,433	81,048	1,920,992	4,771,473	1,142	1.37
9-12	372.91	7,349.10	4,929,988	142,560	3,433,561	8,506,109	1,157	1.39
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	13.00	29.20	216,893	566	108,233	325,692	11,154	13.42
05	103.00	1,398.00	1,645,245	27,119	898,632	2,570,996	1,839	2.21
06	--	--	26,665	--	--	26,665	--	--
07	5.00	95.00	211,727	1,843	42,548	256,118	2,696	3.24
08	--	387.00	842,996	--	--	842,996	2,178	2.62
09	--	--	--	--	--	--	--	--
10	10.00	29.50	152,609	572	87,659	240,840	8,164	9.82
Agriculture	--	--	--	--	--	--	--	--
Distributive	--	--	--	--	--	--	--	--
Health	1.00	12.00	20,949	233	9,207	30,389	2,532	3.05
Home Economics	1.00	14.00	21,017	272	9,207	30,496	2,178	2.62
Office Occupations	3.00	53.00	81,119	1,028	27,622	109,769	2,071	2.49
Trade & Indust.	23.00	368.00	524,641	7,139	211,772	743,552	2,021	2.43
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	26.00	656.69	263,914	3,392	85,024	352,330	536	1.00
4-6	20.00	504.98	203,011	2,609	65,403	271,023	536	1.00
7-8	13.00	368.45	131,957	1,903	53,016	186,876	507	0.95
9-12	22.00	647.47	228,089	3,345	100,545	331,979	512	0.96
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	2.12	12,267	110	3,354	15,731	7,420	13.83
05	5.00	53.61	61,335	277	18,489	80,101	1,494	2.78
06	--	--	--	--	--	--	--	--
07	2.00	20.00	26,794	103	7,693	34,590	1,729	3.22
08	--	--	3,000	--	--	3,000	--	--
09	--	--	--	--	--	--	--	--
10	0.50	1.50	6,992	8	2,047	9,047	6,031	11.24
Agriculture	1.00	12.00	13,618	62	4,570	18,250	1,520	2.83
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	2.00	35.00	24,727	181	9,140	34,048	972	1.81
Office Occupations	1.00	14.00	15,532	72	4,570	20,174	1,441	2.68
Trade & Indust.	2.00	38.00	32,861	196	9,140	42,197	1,110	2.07
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	72.50	1,609.41	683,519	13,092	325,838	1,022,449	635	1.44
4-6	42.00	1,365.91	401,876	11,111	188,770	601,757	441	1.00
7-8	30.00	975.72	287,027	7,937	134,841	429,805	441	1.00
9-12	76.00	990.68	706,499	8,059	335,616	1,050,174	1,060	2.40
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	55.00	11,945	--	4,416	16,361	297	0.67
03	--	--	--	--	--	--	--	--
04	1.00	8.71	20,631	71	4,494	25,196	2,893	6.56
05	12.00	47.48	159,985	77	53,797	213,859	4,504	10.21
06	--	--	--	--	--	--	--	--
07	--	--	--	--	--	--	--	--
08	3.00	23.00	46,155	--	13,452	59,607	2,592	5.88
09	--	--	--	--	--	--	--	--
10	2.00	2.40	23,679	20	8,923	32,622	13,593	30.82
Agriculture	4.00	83.00	66,738	675	17,663	85,076	1,025	2.32
Distributive	--	--	--	--	--	--	--	--
Health	1.00	21.00	15,951	171	4,416	20,538	978	2.22
Home Economics	3.00	58.00	46,931	472	13,247	60,650	1,046	2.37
Office Occupations	2.00	39.00	31,716	317	8,831	40,864	1,048	2.38
Trade & Indust.	8.00	164.00	132,192	1,334	35,326	168,852	1,030	2.34
Other	4.00	57.00	58,287	464	17,663	76,414	1,341	3.04

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	974.53	21,511.57	15,119,643	184,547	10,238,920	25,543,110	1,187	1.07
4-6	620.63	14,703.37	9,628,956	126,140	6,520,679	16,275,775	1,107	1.00
7-8	517.55	11,430.88	8,029,690	98,065	5,889,904	14,017,659	1,226	1.11
9-12	948.39	18,796.42	14,714,088	161,254	10,715,120	25,590,462	1,361	1.23
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	41.00	79.20	707,360	679	432,993	1,141,032	14,407	13.01
05	81.00	360.06	1,430,786	3,089	877,628	2,311,503	6,420	5.80
06	4.00	--	68,526	--	45,233	113,759	--	--
07	127.00	1,267.00	3,340,976	10,870	1,389,498	4,741,344	3,742	3.38
08	77.00	865.00	2,194,492	--	849,641	3,044,133	3,519	3.18
09	--	--	17,550	--	--	17,550	--	--
10	22.40	8.50	394,176	73	249,859	644,108	75,777	68.45
Agriculture	2.00	35.00	54,997	300	22,596	77,893	2,226	2.01
Distributive	13.00	243.00	303,599	2,085	146,876	452,560	1,862	1.68
Health	2.00	39.00	42,380	335	22,596	65,311	1,675	1.51
Home Economics	12.00	231 00	289,148	1,982	135,578	426,708	1,847	1.67
Office Occupations	26.00	424.00	542,212	3,637	293,753	039,602	1,980	1.79
Trade & Indust.	60.00	1,082.00	1,345,687	9,282	677,891	2,032,860	1,879	1.70
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	30.17	732.16	316,446	6,599.70	168,612	491,658	672	1.16
4-6	21.50	614.70	228,742	5,540.86	120,174	354,457	577	1.00
7-8	15.17	429.63	161,203	3,872.64	84,770	249,846	582	1.01
9-12	21.00	479.60	226,348	4,323.11	119,269	349,940	730	1.27
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	2.24	12,477	20.19	5,589	18,086	8,074	14.00
05	5.50	11.45	67,536	31.10	31,022	98,589	8,610	14.92
06	--	--	--	--	--	--	--	--
07	1.00	12.00	15,343	108.17	5,642	21,093	1,758	3.05
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.50	0.30	5,960	2.70	2,840	8,803	29,343	50.89
Agriculture	1.00	21.00	17,447	189.29	5,679	23,315	1,110	1.93
Distributive	1.00	23.00	19,574	207.32	2,935	22,716	998	1.71
Health	1.00	23.00	20,119	207.32	2,935	23,261	1,011	1.75
Home Economics	2.00	47.00	32,357	423.66	11,359	44,140	939	1.63
Office Occupations	1.00	21.00	20,426	189.30	2,935	23,550	1,121	1.94
Trade & Indust.	4.00	90.00	84,690	811.26	11,741	97,242	1,080	1.87
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	57.00	1,389.06	648,234	5,459	281,790	935,483	673	1.03
4-6	39.50	988.03	449,807	3,883	195,276	648,966	657	1.00
7-8	21.00	613.36	241,599	2,411	103,817	347,827	567	0.86
9-12	26.50	385.93	294,378	1,517	132,780	428,675	1,111	1.69
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	2.00	5.27	42,591	21	9,894	52,506	9,963	15.17
05	4.50	129.03	114,662	507	22,305	137,474	1,065	1.62
06	--	--	--	--	--	--	--	--
07	2.00	23.00	52,930	90	9,906	62,926	2,736	4.17
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	1.00	2.00	16,226	8	4,964	21,198	10,599	16.14
Agriculture	2.00	34.00	30,509	134	10,022	40,665	1,196	1.82
Distributive	1.00	21.00	15,747	83	5,011	20,841	992	1.51
Health	--	--	--	--	--	--	--	--
Home Economics	3.00	69.00	46,766	271	15,032	62,069	900	1.37
Office Occupations	1.00	18.00	15,158	71	5,010	20,239	1,124	1.71
Trade & Indust.	1.00	19.00	15,286	75	5,011	20,372	1,072	1.63
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	286.30	6,616.59	3,894,349	48,628	2,204,516	6,147,493	929	1.11
4-6	178.20	4,569.38	2,425,068	33,582	1,372,144	3,830,764	838	1.00
7-8	128.50	3,025.34	1,748,003	22,235	920,114	2,690,352	889	1.06
9-12	257.40	4,966.14	3,499,497	36,498	1,761,592	5,297,587	1,067	1.27
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	10.00	19.14	162,466	141	76,860	239,467	12,511	14.93
05	34.00	174.50	540,974	257	249,619	790,850	4,532	5.40
06	--	--	--	--	--	--	--	--
07	18.00	398.00	436,314	2,925	129,275	568,514	1,428	1.70
08	3.00	107.00	257,318	--	22,244	279,562	2,613	3.12
09	--	--	--	--	--	--	--	--
10	3.00	10.50	50,449	77	21,388	71,914	6,849	8.17
Agriculture	1.00	10.00	19,881	73	6,844	26,798	2,680	3.20
Distributive	2.00	42.00	51,155	309	13,688	65,152	1,551	1.85
Health	2.00	37.00	47,732	272	13,688	61,692	1,667	1.99
Home Economics	6.00	109.00	116,641	801	41,063	158,505	1,454	1.74
Office Occupations	4.00	54.00	74,027	397	27,375	101,799	1,885	2.25
Trade & Indust.	23.00	399.00	490,678	2,932	157,407	651,017	1,632	1.95
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	94.87	2,095.60	1,259,650	6,616	534,266	1,800,532	859	1.14
4-6	52.27	1,314.14	690,392	4,149	294,362	988,903	753	1.00
7-8	49.70	1,086.02	658,472	3,429	279,889	941,790	867	1.15
9-12	87.16	1,978.25	1,179,168	6,246	490,847	1,676,261	847	1.13
SE Option 01	--	--	--	--	--	--	--	--
02	1.00	53.00	15,714	167	5,632	21,513	406	.54
03	--	--	--	--	--	--	--	--
04	2.00	6.76	31,352	21	11,263	42,636	6,307	8.38
05	14.00	101.23	218,227	320	78,842	297,389	2,938	3.90
06	--	--	--	--	--	--	--	--
07	7.00	68.00	124,134	215	39,421	163,770	2,408	3.20
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	3.00	8.00	47,306	25	16,895	64,226	8,028	10.67
Agriculture	--	--	--	--	--	--	--	--
Distributive	2.00	36.00	32,094	114	11,263	43,471	1,208	1.60
Health	--	--	--	--	--	--	--	--
Home Economics	5.00	105.00	82,266	332	28,158	110,756	1,055	1.40
Office Occupations	1.00	16.00	16,564	51	5,632	22,247	1,390	1.85
Trade & Indust.	6.00	120.00	101,761	379	33,789	135,929	1,133	1.51
Other	1.00	19.00	16,787	60	5,632	22,479	1,183	1.57

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	76.62	1,657.63	1,013,958	8,976	659,714	1,682,648	1,015	1.12
4-6	54.06	1,315.48	721,930	7,123	465,467	1,194,520	908	1.00
7-8	74.23	1,453.88	962,973	7,873	575,162	1,546,008	1,063	1.17
9-12	48.09	1,182.93	668,110	6,406	372,619	1,047,135	885	0.97
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	7.65	38,506	41	25,658	64,205	8,393	9.24
05	12.00	229.00	154,028	1,240	99,643	254,911	1,113	1.23
06	--	--	--	--	--	--	--	--
07	18.00	221.00	271,153	1,197	143,892	416,242	1,883	2.07
08	--	16.00	36,856	--	--	36,856	2,304	2.54
09	--	--	--	--	--	--	--	--
10	2.00	1.50	25,521	8	15,953	41,483	27,655	30.46
Agriculture	1.00	17.00	19,556	92	7,748	27,396	1,612	1.78
Distributive	1.00	46.00	18,160	249	7,748	26,157	569	0.63
Health	1.00	17.00	18,157	92	7,748	25,997	1,529	1.68
Home Economics	4.00	58.00	80,679	314	30,993	111,986	1,931	2.13
Office Occupations	2.00	45.00	37,059	244	15,497	52,800	1,173	1.29
Trade & Indust.	13.00	246.00	251,834	1,332	100,729	353,895	1,439	1.58
Other	11.00	165.00	209,588	893	85,232	295,713	1,792	1.97

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	92.00	1,644.26	1,359,102	15,013	725,464	2,099,579	1,277	0.98
4-6	73.00	1,301.94	1,105,004	11,887	575,640	1,692,531	1,300	1.00
7-8	54.00	904.71	792,728	8,260	425,816	1,226,804	1,356	1.04
9-12	83.50	1,587.94	1,275,152	14,499	707,062	1,996,713	1,257	0.97
SE Option 01	1.00	75.00	16,035	--	8,212	24,247	323	0.25
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	4.00	3.80	65,043	35	31,563	96,641	25,427	19.56
05	11.00	109.25	217,966	200	89,269	307,435	2,814	2.16
06	--	--	--	--	--	--	--	--
07	--	--	--	--	--	--	--	--
08	9.00	53.00	265,981	484	71,464	337,929	6,376	4.90
09	--	--	--	--	--	--	--	--
10	2.00	6.50	32,641	59	16,559	49,259	7,578	5.83
Agriculture	--	--	--	--	--	--	--	--
Distributive	1.67	41.00	36,684	374	14,141	51,199	1,249	0.96
Health	1.00	17.00	21,259	155	8,468	29,881	1,758	1.35
Home Economics	2.67	48.00	57,947	438	22,609	80,994	1,687	1.30
Office Occupations	1.00	13.00	21,259	119	8,468	29,846	2,296	1.77
Trade & Indust.	9.00	139.00	191,349	1,269	76,210	268,828	1,934	1.49
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	364.00	7,614.72	4,541,013	15,360	2,340,181	6,896,554	906	1.06
4-6	254.00	5,643.94	3,187,180	11,384	1,632,984	4,831,548	856	1.00
7-8	189.00	4,319.79	2,377,617	8,713	1,215,094	3,601,424	834	0.97
9-12	346.00	6,788.43	4,376,381	13,693	2,224,458	6,614,532	974	1.14
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	1.60	13.20	27,488	27	10,287	37,802	2,864	3.35
04	11.20	98.20	173,632	198	72,006	245,836	2,503	2.92
05	43.00	582.12	799.491	1,174	276,450	1,077,115	1,850	2.16
06	--	--	--	--	--	--	--	--
07	35.00	327.00	744,003	660	225,017	969,680	2,965	3.46
08	--	9.00	10,531	--	--	10,531	1,170	1.37
09	--	--	--	--	--	--	--	--
10	5.00	15.60	80,014	31	32,145	112,190	7,192	8.40
Agriculture	3.00	48.00	63,123	97	12,858	76,078	1,585	1.85
Distributive	3.00	59.00	60,976	119	12,858	73,953	1,253	1.46
Health	3.00	58.00	67,601	117	12,858	80,576	1,389	1.62
Home Economics	20.00	400.00	396,143	807	109,294	506,244	1,266	1.48
Office Occupations	7.00	116.00	144,377	234	19,287	163,898	1,413	1.65
Trade & Indust.	48.00	881.00	1,007,131	1,777	160,727	1,169,635	1,328	1.55
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	21.40	494.95	286,389	4,051	102,961	393,401	795	1.13
4-6	14.20	370.90	190,033	3,036	68,320	261,389	704	1.00
7-8	8.10	276.04	108,398	2,259	38,971	149,628	542	0.77
9-12	18.30	441.32	244,903	3,612	107,444	355,959	807	1.15
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	1.41	12,767	12	4,811	17,590	12,466	17.70
05	4.00	58.08	51,429	475	20,334	72,238	1,244	1.77
06	--	--	--	--	--	--	--	--
07	1.00	13.00	15,265	106	4,811	20,182	1,552	2.20
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.40	0.60	4,986	5	2,061	7,052	11,753	16.69
Agriculture	2.00	38.60	36,436	316	11,743	48,494	1,256	1.78
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	2.00	28.90	35,086	237	11,743	47,066	1,629	2.31
Office Occupations	1.00	19.20	18,414	157	5,871	24,442	1,273	1.81
Trade & Indust.	1.00	18.40	17,874	151	5,871	23,896	1,299	1.84
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	86.00	2,042.11	925,777	6,024	369,179	1,300,980	637	1.14
4-6	57.50	1,554.44	521,370	4,586	246,831	872,787	561	1.00
7-8	41.50	1,232.71	449,662	3,636	178,153	631,451	512	0.91
9-12	66.00	1,511.19	709,362	4,458	283,325	997,145	660	1.18
SE Option 01	0.25	2.00	3,591	--	1,073	4,664	2,332	4.16
02	3.25	104.00	46,694	--	13,951	60,645	583	1.04
03	--	--	--	--	--	--	--	--
04	3.00	8.48	43,102	149	12,878	56,129	6,619	11.79
05	15.00	159.25	215,513	79	64,391	279,983	1,758	3.13
06	--	--	--	--	--	--	--	--
07	4.50	35.00	64,654	103	19,317	84,074	2,402	4.28
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	1.15	2.30	16,522	7	4,937	21,466	9,333	16.64
Agriculture	4.00	74.00	73,679	218	4,293	78,190	1,055	1.88
Distributive	1.00	20.00	17,328	59	--	17,387	869	1.55
Health	1.00	22.00	17,728	65	--	17,793	809	1.44
Home Economics	7.00	144.00	122,494	425	21,464	144,383	1,103	1.79
Office Occupations	2.00	39.00	35,855	115	4,293	40,263	1,032	1.84
Trade & Indust.	11.00	208.00	216,565	614	4,293	221,472	1,065	1.90
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	21.00	514.25	215,855	3,780	104,808	324,443	631	1.15
4-6	13.00	368.49	134,289	2,708	64,881	201,878	548	1.00
7-8	9.00	280.29	93,168	2,060	44,918	140,146	500	0.91
9-12	16.00	405.90	165,645	2,983	79,854	248,482	612	1.12
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	--	--	--	--	--	--	--	--
05	3.00	15.87	38,568	117	14,973	53,658	3,381	6.17
06	--	--	--	--	--	--	--	--
07	1.00	12.00	14,326	88	4,991	19,405	1,617	2.95
08	--	3.00	2,121	--	--	2,121	707	1.29
09	--	--	--	--	--	--	--	--
10	1.00	2.20	11,496	16	4,991	16,503	7,501	13.69
Agriculture	1.00	18.00	16,518	132	4,991	21,641	1,202	2.19
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	1.00	18.00	15,418	132	4,991	20,541	1,141	2.08
Office Occupations	1.00	18.00	15,369	132	4,991	20,492	1,138	2.08
Trade & Indust.	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	85.00	2,087.00	1,003,017	4,435	379,586	1,387,038	665	1.17
4-6	50.00	1,431.45	590,011	3,042	223,286	816,339	570	1.00
7-8	46.50	1,247.27	548,709	2,650	207,656	759,015	609	1.07
9-12	68.50	2,170.33	808,314	4,612	464,327	1,277,253	589	1.03
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	1.94	15,469	4	4,466	19,939	10,288	18.04
05	18.00	80.03	278,429	170	90,252	368,851	4,609	8.08
06	--	--	--	--	--	--	--	--
07	8.00	129.00	123,745	274	40,458	164,477	1,275	2.24
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	1.00	4.00	15,169	9	6,027	21,505	5,376	9.43
Agriculture	4.00	79.00	72,314	168	27,114	99,796	1,263	2.22
Distributive	1.00	18.00	18,130	38	6,778	24,946	1,386	2.43
Health	1.00	19.00	18,130	40	6,779	24,949	1,313	2.30
Home Economics	7.00	129.00	126,901	274	47,449	174,624	1,354	2.37
Office Occupations	3.00	48.00	54,387	102	20,335	74,824	1,589	2.79
Trade & Indust.	9.00	173.00	163,158	358	61,006	224,532	1,298	2.28
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	134.70	2,772.01	1,738,809	4,506	531,746	2,275,061	821	1.07
4-6	99.70	2,194.20	1,288,364	3,567	393,579	1,685,510	768	1.00
7-8	77.40	1,839.70	1,005,169	2,991	305,547	1,313,707	714	0.93
9-12	109.20	2,592.04	1,426,815	4,214	431,081	1,862,110	718	0.94
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	1.80	1.60	21,771	3	7,106	28,880	18,050	23.50
04	5.20	17.86	60,008	29	20,528	80,565	4,511	5.87
05	17.50	94.69	202,315	154	69,084	271,553	2,868	3.73
06	--	--	--	--	--	--	--	--
07	4.00	42.00	46,337	68	15,791	62,196	1,481	1.93
08	11.00	162.00	153,206	--	43,424	196,630	1,214	1.58
09	--	--	3,300	--	--	3,300	--	--
10	5.00	9.90	58,696	16	19,733	78,445	7,924	10.32
Agriculture	--	--	--	--	--	--	--	--
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	2.00	33.00	27,292	54	7,895	35,241	1,068	1.39
Office Occupations	1.00	15.00	13,848	24	3,948	17,820	1,188	1.55
Trade & Indust.	2.00	39.00	30,036	64	7,895	37,995	974	1.27
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	19.83	474.69	220,799	4,094	65,695	290,588	612	0.92
4-6	15.77	345.92	175,088	2,984	52,219	230,291	666	1.00
7-8	11.58	288.35	129,056	2,487	39,986	171,529	595	0.89
9-12	12.21	383.56	142,853	3,308	59,435	205,596	536	0.81
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	1.00	3.66	11,283	32	3,399	14,714	4,017	6.03
05	5.00	37.62	56,225	324	17,192	73,741	1,960	2.94
06	--	--	--	--	--	--	--	--
07	1.00	10.00	14,391	86	3,312	17,789	1,779	2.67
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.11	0.20	1,220	2	450	1,672	8,360	12.56
Agriculture	1.00	18.00	27,942	155	4,870	32,967	1,832	2.75
Distributive	--	--	--	--	--	--	--	--
Health	--	--	--	--	--	--	--	--
Home Economics	1.00	22.00	25,455	190	4,870	30,515	1,387	2.08
Office Occupations	1.00	20.00	29,069	173	4,870	34,112	1,706	2.56
Trade & Indust.	2.00	40.00	52,331	345	9,739	62,415	1,560	2.34
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	1,386.00	32,852.75	19,006,075	578,366	11,808,735	31,393,176	956	1.20
4-6	865.00	24,617.53	11,899,274	433,387	7,369,814	19,702,475	800	1.00
7-8	792.00	26,235.04	10,980,652	461,863	7,320,789	18,763,304	715	0.89
9-12	1,239.00	16,777.63	16,959,297	295,367	10,663,805	27,918,469	1,664	2.08
SE Option 01	--	281.00	3,000	--	--	3,000	11	0.01
02	10.00	173.00	135,606	--	86,520	222,126	1,283	1.60
03	--	--	--	--	--	--	--	--
04	58.00	77.55	817,206	1,365	496,205	1,314,776	16,954	21.19
05	356.00	3,594.64	5,026,580	12,721	3,102,212	8,141,513	2,265	2.83
06	--	--	--	--	--	--	--	--
07	154.00	788.00	2,175,651	31,477	1,337,507	3,544,635	1,982	2.48
08	27.00	570.00	375,942	--	233,706	609,648	1,070	1.34
09	--	--	25,888	--	--	25,888	--	--
10	19.00	36.90	268,980	650	164,591	434,221	11,768	14.71
Agriculture	1.00	17.00	18,730	299	8,607	27,636	1,626	2.03
Distributive	37.00	702.00	703,618	12,359	318,451	1,034,428	1,474	1.84
Health	7.00	103.00	123,802	1,813	60,247	185,862	1,804	2.26
Home Economics	91.00	1,513.00	1,672,228	26,636	783,217	2,482,081	1,641	2.05
Office Occupations	45.00	698.00	849,591	12,288	387,305	1,249,184	1,790	2.24
Trade & Indust.	135.00	2,209.00	2,654,392	38,889	1,161,915	3,855,196	1,745	2.18
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	53.49	1,311.40	582,789	5,353.51	208,841	796,984	608	1.15
4-6	34.13	963.67	372,880	3,933.96	133,260	510,074	529	1.00
7-8	24.45	734.67	267,526	2,999.11	95,469	365,994	498	0.94
9-12	49.42	1,177.20	551,080	4,805.66	192,928	748,814	636	1.20
SE Option 01	--	--	--	--	--	--	--	--
02	2.00	46.00	35,212	6.25	7,808	43,026	935	1.77
03	--	--	--	--	--	--	--	--
04	2.00	6.39	33,927	26.10	7,808	41,761	6,532	12.35
05	5.50	27.93	85,048	114.04	21,472	106,634	3,817	7.22
06	--	--	--	--	--	--	--	--
07	3.00	28.00	57,813	114.30	11,712	69,639	2,487	4.70
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	0.20	5.20	30,927	21.23	7,808	38,756	7,453	14.09
Agriculture	4.00	77.00	93,466	314.34	14,286	108,066	1,403	2.65
Distributive	1.00	13.00	22,994	53.07	2,574	25,621	1,971	3.73
Health	1.00	21.00	23,249	85.73	2,574	25,909	1,234	2.33
Home Economics	4.50	86.00	86,986	351.08	17,568	104,905	1,220	2.31
Office Occupations	1.00	22.00	24,397	89.81	2,574	27,061	1,230	2.33
Trade & Indust.	5.00	95.00	127,577	387.82	12,871	140,836	1,482	2.80
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	178.60	3,981.91	2,231,676	5,247	854,901	3,091,824	776	0.98
4-6	130.90	2,853.50	1,635,736	3,760	626,576	2,266,072	794	1.00
7-8	106.40	2,264.64	1,329,536	2,984	504,363	1,836,883	811	1.02
9-12	175.60	3,873.11	2,194,246	5,104	813,242	3,012,592	778	0.98
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	6.00	11.19	68,903	15	28,717	97,635	8,728	10.99
05	47.00	598.95	562,751	789	222,110	785,650	1,312	1.65
06	--	--	--	--	--	--	--	--
07	12.00	92.00	241,712	121	57,279	299,112	3,251	4.09
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	4.00	6.70	44,641	9	18,699	63,349	9,455	11.91
Agriculture	5.00	93.00	101,699	123	22,092	123,914	1,322	1.67
Distributive	2.00	53.00	44,439	70	8,198	52,707	994	1.25
Health	1.00	20.00	20,755	26	3,567	24,348	1,217	1.53
Home Economics	12.00	230.00	246,809	303	53,446	300,558	1,307	1.65
Office Occupations	6.00	123.00	125,207	162	26,723	152,092	1,237	1.56
Trade & Indust.	23.00	355.00	454,206	468	93,745	548,419	1,545	1.95
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	94.00	2,388.92	1,108,747	4,909	514,150	1,627,806	681	0.96
4-6	69.00	1,686.43	816,592	3,465	377,408	1,197,465	710	1.00
7-8	52.00	1,329.06	613,932	2,731	284,423	901,086	678	0.95
9-12	72.00	1,648.33	852,344	3,387	393,817	1,249,548	758	1.07
SE Option 01	--	1.00	1,636	2	--	1,638	1,638	2.31
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	6.29	37,682	13	16,409	54,104	8,600	12.11
05	30.00	312.87	369,636	643	164,090	534,369	1,708	2.41
06	--	--	--	--	--	--	--	--
07	4.00	44.00	66,573	90	21,879	88,542	2,012	2.83
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	2.00	5.10	25,193	10	10,939	36,142	7,087	9.98
Agriculture	2.50	46.00	49,043	95	13,674	62,812	1,365	1.92
Distributive	1.00	19.00	17,974	39	3,384	21,397	1,126	1.59
Health	1.00	16.00	18,366	33	3,384	21,783	1,361	1.92
Home Economics	6.83	134.00	124,688	275	37,358	162,321	1,211	1.71
Office Occupations	2.50	46.00	46,691	95	11,588	58,374	1,269	1.79
Trade & Indust.	9.00	166.00	177,273	341	34,626	212,240	1,279	1.80
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	325.00	7,172.62	4,197,716	28,920	2,540,289	6,766,925	943	1.16
4-6	194.00	4,963.17	2,510,195	20,012	1,516,357	4,046,564	815	1.00
7-8	147.00	3,435.02	1,907,446	13,850	1,148,992	3,070,288	894	1.10
9-12	205.50	4,910.40	2,887,599	19,799	1,704,967	4,612,365	939	1.15
SE Option 01	--	5.00	2,500	--	--	2,500	500	0.61
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	10.00	18.55	138,010	75	78,240	216,325	11,663	14.30
05	46.00	315.75	740,827	1,273	365,184	1,107,284	3,507	4.30
06	--	--	--	--	--	--	--	--
07	12.00	141.00	193,260	569	95,145	288,974	2,049	2.51
08	4.00	141.00	71,993	569	33,187	105,749	750	0.92
09	--	--	--	--	--	--	--	--
10	3.00	4.50	41,402	18	24,664	66,084	14,685	18.01
Agriculture	4.30	79.00	89,276	319	35,676	125,271	1,586	1.94
Distributive	7.00	137.00	133,410	552	58,077	192,039	1,402	1.72
Health	2.00	34.00	34,258	137	16,593	50,988	1,500	1.84
Home Economics	16.00	309.00	300,316	1,246	132,747	434,309	1,406	1.72
Office Occupations	7.00	118.00	115,895	476	58,077	174,448	1,478	1.81
Trade & Indust.	23.30	426.00	488,011	1,718	193,313	683,042	1,603	1.97
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	272.46	5,970.54	3,472,494	7,266	2,010,194	5,489,954	920	1.09
4-6	179.25	4,261.02	2,282,744	5,185	1,322,448	3,610,377	847	1.00
7-8	107.55	3,031.87	1,385,870	3,690	793,469	2,183,029	720	0.85
9-12	241.73	4,615.98	3,125,486	5,617	1,646,163	4,777,266	1,035	1.22
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	6.00	19.50	93,960	24	44,237	138,222	7,088	8.37
05	22.00	196.50	354,836	239	159,592	514,667	2,619	3.09
06	--	--	--	--	--	--	--	--
07	7.00	133.00	125,658	162	49,702	175,522	1,320	1.56
08	--	58.00	153,808	71	--	153,879	2,653	3.13
09	--	--	--	--	--	--	--	--
10	5.76	4.60	89,671	6	40,293	129,970	28,254	33.35
Agriculture	2.00	41.00	38,871	50	13,620	52,541	1,281	1.51
Distributive	2.00	37.00	35,768	45	13,620	49,433	1,336	1.58
Health	2.00	29.00	37,169	35	13,620	50,824	1,753	2.07
Home Economics	11.00	216.00	202,099	263	74,909	277,271	1,284	1.52
Office Occupations	2.00	30.00	38,938	37	13,620	52,595	1,753	2.07
Trade & Indust.	15.00	272.00	302,123	331	102,149	404,603	1,488	1.76
Other	3.00	38.00	54,656	46	20,430	75,132	1,977	2.33

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	209.30	4,925.99	2,505,594	8,619	1,212,914	3,727,127	757	1.14
4-6	147.20	3,964.22	1,772,568	6,936	853,039	2,632,543	664	1.00
7-8	112.50	3,264.73	1,359,655	5,712	679,147	2,044,514	626	0.94
9-12	185.00	5,190.18	2,232,599	9,081	1,172,053	3,413,733	658	0.99
SE Option 01	--	--	--	--	--	--	--	--
02	--	15.00	6,950	--	--	6,949	463	0.70
03	--	--	--	--	--	--	--	--
04	9.00	11.59	122,431	20	52,279	174,730	15,056	22.67
05	41.00	372.96	632,250	131	249,492	881,873	2,365	3.56
06	--	--	--	--	--	--	--	--
07	10.00	78.00	171,601	136	60,686	232,423	2,980	4.49
08	1.00	6.72	24,168	--	6,335	30,503	4,539	6.84
09	--	--	12,000	--	--	12,000	--	--
10	3.00	4.60	47,195	8	18,723	65,926	14,332	21.58
Agriculture	7.00	129.00	157,892	226	38,013	196,131	1,520	2.29
Distributive	2.00	41.00	39,122	72	12,671	51,865	1,265	1.91
Health	2.00	39.00	40,290	68	12,671	53,029	1,360	2.05
Home Economics	13.00	265.00	261,669	464	82,360	344,493	1,300	1.96
Office Occupations	8.00	158.00	166,737	276	50,683	217,696	1,378	2.08
Trade & Indust.	26.00	465.00	647,731	814	164,721	813,266	1,749	2.63
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	41.50	817.79	547,773	11,873	305,565	865,211	1058	1.11
4-6	30.50	669.46	405,724	9,720	224,572	640,016	956	1.00
7-8	29.00	516.42	380,028	7,498	213,527	601,053	1,164	1.22
9-12	44.30	880.96	584,403	12,791	277,438	874,632	993	1.04
SE Option 01	--	--	--	--	--	--	--	--
02	3.00	223.00	47,654	--	20,875	68,529	307	0.32
03	--	--	--	--	--	--	--	--
04	3.00	8.75	53,306	127	21,994	75,427	8,620	9.02
05	8.00	70.55	147,389	1,024	56,634	205,047	2,906	3.04
06	--	--	--	--	--	--	--	--
07	3.00	29.00	72,814	421	21,517	94,752	3,267	3.42
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	1.00	2.08	16,055	30	7,044	23,129	11,136	11.65
Agriculture	--	--	--	--	--	--	--	--
Distributive	--	--	--	--	--	--	--	--
Health	1.00	16.00	16,340	232	6,263	22,835	1,427	1.49
Home Economics	2.40	42.00	39,631	610	15,031	55,272	1,316	1.38
Office Occupations	1.00	21.00	17,139	305	6,263	23,707	1,129	1.18
Trade & Indust.	8.60	162.00	159,975	2,352	53,859	216,186	1,334	1.40
Other	1.00	20.00	16,896	290	6,263	23,449	1,172	1.23

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	66.50	2,047.79	781,403	5,919	340,078	1,127,401	551	0.75
4-6	68.50	1,554.36	789.953	4,493	350,306	1,144,752	736	1.00
7-8	40.00	1,074.29	468,626	3,105	204,558	676,289	630	0.85
9-12	57.00	1,350.26	668,042	3,903	291,495	963,440	713	0.97
SE Option 01	--	4.00	246	12	--	258	65	0.09
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	10.13	37,163	29	15,342	52,534	5,186	7.04
05	12.00	66.07	186,876	191	61,367	248,434	3,760	5.11
06	--	--	--	--	--	--	--	--
07	4.00	34.00	59,416	98	20,456	79,970	2,352	3.19
08	--	--	--	--	--	--	--	--
09	--	--	--	--	--	--	--	--
10	1.00	4.10	13,751	12	5,114	18,877	4,604	6.25
Agriculture	3.00	60.00	56,299	173	11,556	68,023	1,134	1.54
Distributive	1.00	20.00	17,277	58	3,221	20,556	1,028	1.40
Health	1.00	17.00	17,542	49	3,221	20,812	1,224	1.66
Home Economics	6.00	127.00	104,752	367	21,219	126,338	995	1.35
Office Occupations	2.00	40.00	38,533	116	6,442	45,091	1,127	1.53
Trade & Indust.	7.00	138.00	130,833	399	22,547	153,779	1,114	1.51
Other	--	--	--	--	--	--	--	--

Program Area	FTE Teachers	FTE Pupils	Total Direct Costs	Total Indirect Costs/Pupil	Total Indirect Costs/Teacher	Total Cost	Cost/FTE	Cost Index
K-3	69.50	1,634.20	781,017	4,004	340,325	1,125,346	689	1.22
4-6	40.50	1,169.99	459,685	2,867	198,319	660,871	565	1.00
7-8	31.50	641.38	356,123	2,062	154,248	512,433	609	1.08
9-12	56.50	1,243.60	632,576	3,047	276,667	912,290	734	1.30
SE Option 01	--	--	--	--	--	--	--	--
02	--	--	--	--	--	--	--	--
03	--	--	--	--	--	--	--	--
04	3.00	5.76	41,393	14	14,690	56,097	9,739	17.24
05	13.80	166.17	195,201	407	67,575	263,183	1,584	2.80
06	--	--	--	--	--	--	--	--
07	3.00	31.00	42,179	76	14,690	56,945	1,837	3.25
08	--	14.00	14,031	34	--	14,065	1,005	1.78
09	--	--	--	--	--	--	--	--
10	1.00	2.90	13,661	7	4,897	18,565	6,402	11.33
Agriculture	5.50	89.00	100,203	218	26,932	127,353	1,431	2.53
Distributive	1.00	19.00	16,637	47	4,897	21,581	1,136	2.01
Health	2.00	15.00	32,549	37	6,607	39,193	2,613	4.63
Home Economics	5.00	82.00	84,285	201	24,484	108,970	1,329	2.35
Office Occupations	2.00	35.00	34,474	86	8,200	42,760	1,222	2.16
Trade & Indust.	8.50	117.00	151,464	287	28,079	179,830	1,537	2.72
Other	--	--	--	--	--	--	--	--

TABLE 21

Current Instructional Program Costs and Source of Funds, 1977-78

Composite for 28 System Sample

Major Program Area	Number of Pupils	Cost	Tennessee Foundation Program (TFP)[1] Funds	Percent TFP Of Cost	Supplemental State Funds	Percent TFP and Supplemental Of Cost
Academic Programs						
K-3	132,126	118,792,917	60,113,558	50.6		
4-6	96,424	77,093,167	36,528,253	47.4		
7-8	71,332	64,858,073	29,726,918	45.0		
9-12	108,001	107,604,900	51,948,667	48.3		
Total Academic	407,883[2]	368,349,057	175,416,143[3]	47.6	5,862,942[4]	49.2
Vocational Programs Grades 9-12						
Agriculture	1,177	1,617,589	1,143,907	70.7		
Distributive	1,617	2,332,871	1,256,482	53.9		
Health	589	899,516	464,660	51.7		
Home Economics	4,577	6,614,991	3,619,447	54.7		
Office Occupations	2,252	3,749,754	1,742,295	46.5		
Trade & Indust.	8,335	13,708,510	7,799,486	56.9		
Other	20	493,187	14,002	2.8		
Total Vocational	18,567[2]	29,416,418	16,040,279	54.5	4,074,078[5]	68.4

[1]TFP funds are from both State and Local Sources (State-wide: 90% State - 10% Local).
[2]Actual Local share is proportional to relative local ability.
[3]Pupil count for academic and vocational programs is FTEADA of TFP.
[4]TFP Totals for Academic and Special Education are adjusted. An amount of $2,901,253 for full-time students in Special Education was transferred from Academic to Special Education.
[5]Includes Textbooks, Sick Leave, Driver Education and Guarantee Funds.
In addition to (4) above, includes State ($1,174,759) and Federal ($2,614,042) supplemental funds for vocational programs.

TABLE 21 (continued)

Major Program Area	Number of Pupils	Cost	Tennessee Foundation Program (TFP)[1] Funds	Percent TFP Of Cost	Supplemental State Funds	Percent TFP and Supplemental Of Cost
Special Education Grades K-12						
SE Option 01	375	36,307	153,751	423.5		
02	707	458,926	284,281	61.9		
03	93	66,682	36,823	55.2		
04	15,017	4,746,981	6,105,684	128.6		
05	33,750	22,277,980	13,677,124	61.4		
06	376	140,424	152,588	108.7		
07	6,676	12,734,293	2,738,823	21.5		
08	3,189	5,798,611	1,313,578	22.7		
09	15	61,438	6,158	10.0		
10	1,984	2,376,177	801,229	33.7		
Total Special Education	62,182[6]	48,697 9	28,171,292[3]	57.8	1,390,965[8]	60.7
Grand Total	426,450[7]	446,463,294	219,627,714	49.2	11,327,985	51.7

[6]Pupil count for Special Education Options and Total is Identified and Served (I&S).
[7]Total Identified and Served (62,182) not included in Grand Total since these pupils are already counted in FTEADA of Academic Program.
[8]Includes $238,953 State Textbook, Sick Leave and Guarantee Funds and $1,152,012 of Federal Title VI funds.